

ANNUAL REPORTS

OF THE



FOR THE FISCAL YEAR ENDING DECEMBER 31st

1954

ANNUAL REPORTS
OF THE
RECEIPTS
& EXPENDITURES
OF THE
TOWN OF
FARMINGTON, N. H.

FOR THE FISCAL YEAR ENDING DECEMBER 31,

1954

FARMINGTON NEWS PRESS
FARMINGTON, N. H.

TOWN OFFICERS

SELECTMEN

ERNEST L. GRAY	TERM EXPIRES 1955
PHILIP H. WEYMOUTH	TERM EXPIRES 1956
ERNEST E. LEFAVOUR	TERM EXPIRES 1957

TOWN CLERK

LESLIE E. HAM

TREASURER

BERTHA Y. PELLETIER

SUPERVISORS OF CHECK LIST

CHARLES F. ADAMS	RUBY CHESLEY
MILDRED PARROCK	

TAX COLLECTOR

LESLIE E. HAM

HEALTH OFFICER

CARL B. CANNEY

ROAD AGENT

PATRICK J. SULLIVAN

REPRESENTATIVES

EDWARD J. MROS, SR.	EUGENE F. NUTE
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MUNICIPAL COURT

ERROL S. HALL, Justice

POLICE OFFICERS

FRED O. TEBBETTS, Chief
LAWRENCE K. BROWN, Assistant Chief

MODERATOR

CHARLES A. KING

AUDITORS

ARTHUR G. WEBSTER	NORMAN E. FALL
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TRUSTEES OF TRUST FUNDS

LESLIE E. HAM	TERM EXPIRES 1955
JAMES E. THAYER	TERM EXPIRES 1956
WALTER E. YOUNG	TERM EXPIRES 1957

STATEMENT BY THE SELECTMEN

We, the selectmen of the town of Farmington, herewith submit for your consideration the annual report for 1954.

TAXATION

The basic problems of achieving equitable assessments is one which, in the past year, has presented a myriad of problems to your board. In the first instance we have found that a long and active period of years since a thorough and well documented defensible assessment has been made has resulted in an accumulation of inequities which we have been unable to completely reconcile with a just and fair assessment on many of the property owners. Your board in the past year has made every honest attempt to create equal assessments through discussion both amongst each other and with taxpayers. Although we are not prepared to state that we have been completely successful in our objective we do feel that the end result of our efforts, using the methods of assessment which were either at hand or practical, has contributed in some small measure towards the goal of equalization. Although there exists an honest difference of opinion amongst the board as to the method or methods to be utilized we all concur in the belief that a thorough re-assessment of the town be made which would take into account all taxable values involved. Although the tax rate itself is set by the appropriations made at your town, school and precinct meetings, the board feels that it has a definite responsibility to so assess the town as to prevent the imposition of a tax on any property owner which would be in excess of his just share.

The higher tax rate itself is primarily a result of necessary increased expenditures in the school department without a corresponding increase in state aid, together with large losses in stock in trade tax income due to a loss in the percentage of taxable industry in town. The net result being that a larger proportion of town, school and precinct expenditures must be borne by individual taxpayers thereby shifting an additional bur-

den on to the individual property owner. The answer to this is, of course, to cooperate in every fair manner with attempts to make our town attractive to those industries which we now have as well as to those outside industries which might, under proper conditions, inaugurate new business in Farmington.

HIGHWAY DEPARTMENT

A sequence of events imposed upon the town by the elements of nature which included one serious flood and two havoc raising hurricanes resulted in a complete revamping of highway maintenance plans for the year, 1954.

The board felt that rather than increase the burden on the already overtaxed property owners, in so far as possible, money which was appropriated for regular road maintenance be used to alleviate the emergency conditions which arose during the year. As a result much that should have been done and would have been done in the way of regular road maintenance has been postponed until 1955. We feel that we are aware of the trouble spots which have existed and have lain dormant as a result of the unusual conditions and intend to make a concerted effort to remedy these conditions as soon as possible. We invite suggestions relative to efficient and economical operation of this department as well as all others.

The board is presently negotiating with the U. S. Army Engineers regarding a \$128,000.00 Cochecho River Flood program. The plans and specifications, although too lengthy to be included here, may be studied at the selectmen's office.

It will be suggested to the incoming board that in recognition of the necessity of a thoroughly planned road program that more extensive written records of plans and procedures in the highway department be kept in order that future boards might, as they desire, act to insure continuity of the program. This should serve the double purpose of eliminating waste and inefficiency while at the same time guaranteeing dollar value service for the town based upon a plan designed to satisfactorily serve all areas within the limits of the allowed appropriations.

POLICE DEPARTMENT

The board, with the cooperation of the Chief of Police and interested citizens, has rearranged the working schedule of the department in a manner which allows coverage throughout the night where formerly a portion of the night was without this coverage. While, of course, this does not give every nook and cranny of the community full police protection, it does serve to place a man in the position of being immediately available in the event that any need or emergency should arise.

CONCLUSION

Mention of other departments and other pertinent data is excluded for the sake of brevity and are for the most part explained elsewhere in this report.

It is the feeling of this board that the most urgent need in the office of selectmen is an improvement in both long and short range planning in all of the town's business in order to effect maximum service to the townspeople based upon the lowest practical appropriations.

It is further urged that a more complete and adequate system of activity, files and records be instituted in order that future boards might be able to resort to an information basis for whatever decisions they might be required to make.

The board is very pleased with the fairness and understanding with which the townspeople have treated them in the past trying year and sincerely hope that our deliberations have resulted in benefits to our town.

Respectfully submitted,

ERNEST L. GRAY,

PHILIP H. WEYMOUTH,

ERNEST E. LEFAVOUR,

Selectmen of Farmington.

BUDGET

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1955 to December 31, 1955. Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1954 to December 31, 1954.

SOURCES OF REVENUE

	1954 Estimated	1954 Actual	1955 Estimated
From State:			
Interest and dividends tax	\$4,361.40	\$4,383.29	\$4,383.29
Railroad tax	387.50	369.99	369.99
Savings bank tax	212.36	74.36	74.36
Reimbursement a/c state and federal forest lands	15.97	34.35	18.38
Reimbursement a/c exemption of growing wood and timber	2,778.22	1,885.11	3,278.61
For fighting forest fires		279.48	
Class B		1,552.00	
Reimbursement a/c old age assistance		1,336.01	700.00
T. R. A.		3,141.83	
From Local Sources Except Taxes:			
Dog licenses	1,000.00	1,005.10	1,000.00
Business licenses, permits and filing fees	200.00	206.50	250.00
Fines and forfeits, municipal court	250.00	117.75	150.00
Rent of town hall and other buildings	400.00	384.00	400.00
Interest received on taxes and deposits	850.00	2,379.30	1,000.00
Parking meters		4,144.62	
Motor vehicle permit fees	9,000.00	10,390.09	11,000.00
Sale of town property		575.50	300.00
Forest fire 10/21/47		4,140.46	
From Local Taxes Other Than Property Taxes:			
Poll taxes—regular at \$2.00	2,500.00	2,608.00	2,500.00
National bank stock taxes	514.00	508.50	508.50
Total Revenues From All Sources Except Property Taxes	\$22,469.45	\$39,516.24	\$25,933.13

BUDGET (continued)

PURPOSES OF EXPENDITURES

	Appro. Previous Year	Actual Expend. Previous Year	Estimated Expend. Ensuing Year	Budget Com. Budget 55-56
Current Maintenance Expenses:				
General Government:				
Town officers' salaries	\$2,500.00	\$3,158.62	\$2,560.00	\$2,560.00
Town officers' expenses	3,950.00	5,173.49	3,950.00	3,950.00
Election and registration expenses	600.00	729.15	380.00	380.00
Municipal court expenses	400.00	400.00	400.00	400.00
Expenses town hall and other town buildings	5,000.00	5,535.56	5,000.00	5,000.00
Protection of Persons and Property:				
Police department	8,000.00	7,050.35	7,000.00	7,000.00
Fire department	3,300.00	3,554.56	300.00	300.00
Moth extermination—blister rust and care of trees	400.00	400.00	400.00	400.00
Health:				
Health department including hospitals	1,000.00	924.11	1,000.00	900.00
Vital statistics	40.00	87.00	80.00	80.00
Visiting Nurse association	1,500.00	1,500.00	1,500.00	1,500.00
Highways and Bridges:				
Town maintenance, summer	13,000.00	17,633.27	14,000.00	14,000.00
Town maintenance, winter	6,500.00	6,758.74	6,500.00	6,500.00
General expenses of highway department	4,000.00	4,881.53	4,000.00	4,000.00
Town road aid, T. R. A.	796.66	796.66	798.99	798.99
Libraries:				
Libraries	2,000.00	2,000.00	2,000.00	2,000.00

BUDGET (continued)

Public Welfare:					
Town poor	4,200.00	7,892.69	5,700.00	5,700.00	
Old age assistance	11,000.00	9,430.68	10,000.00	10,000.00	
Patriotic Purposes:					
Memorial day and Veterans' associations	350.00	350.00	350.00	350.00	
Aid to soldiers and their families	3,500.00	2,520.02	3,000.00	3,000.00	
Recreation:					
Parks and playgrounds, including band concerts	250.00	287.49	250.00	250.00	
Public Service Enterprises:					
Lakes Region association					W/o Rec.
Business Planning-Development				372.00	
Unclassified:				2,000.00	
Wilson street drain				500.00	500.00
Employees' retirement and social security	700.00	692.57	700.00	700.00	700.00
Interest:					
On temporary loans	600.00	705.56	700.00	600.00	600.00
On long term notes and bonds	369.38	369.38	283.13	283.13	283.13
Outlay for New Construction and Permanent Improvements:					
Highways and Bridges:					
Town construction, Glen - Winter streets	3,071.32	3,132.53			
State aid construction, town's share, Class B		4,832.00	3,280.00	3,280.00	
New equipment			3,500.00	3,500.00	1,050.00
Indebtedness:					
Payment on Principal of Debt:					
Long term notes	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Total expenditures	\$80,527.36	\$94,295.96	\$84,004.12	\$75,702.12	

WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the town of Farmington, qualified to vote in town affairs:

You are hereby notified to meet at the town hall in said Farmington on Tuesday, the eighth day of March next, at nine o'clock in the forenoon, to act on the following subjects:

Article 1. To choose one selectman for three years, and one selectman for two years, a town clerk, a town treasurer, two auditors, a trustee of the trust funds for three years, three budget committee members for three years and all other necessary officers and agents for the ensuing year.

You are also notified to meet at the said town hall at seven o'clock in the afternoon on the same date, to act on the following subjects:

Article 2. To see what sum of money the town will vote to raise and appropriate to defray the expenses of general government as defined in the budget.

Article 3. To see what sum of money the town will vote to raise and appropriate for the police department.

Article 4. To see what sum of money the town will vote to raise and appropriate for fire protection.

Article 5. To see if the town will vote to raise and appropriate the sum of \$400.00 for white pine blister rust control. The same to be expended in cooperation with the State Forestry and Recreation Department.

Article 6. To see if the town will vote to raise and appropriate the sum of \$1,500.00 to be applied to the payment for services of a district nurse of said town, said funds to be disbursed through the Farmington Visiting Nurse Association, Inc.

Article 7. To see what sum of money the town will vote to raise and appropriate for the health department.

Article 8. To see what sum of money the town will vote to raise and appropriate to vital statistics.

Article 9. To see what sum of money the town will vote to raise and appropriate for summer and winter maintenance of highways and bridges and for the general expense of the highway department.

- Article 10. To see if the town will vote to raise and appropriate the sum of \$798.99 in order to assure state aid in the amount of \$5,226.59 for the improvement of Class V highways.
- Article 11. To see if the town will vote to raise and appropriate the sum of \$2,000.00 for the Farmington Public Library Association.
- Article 12. To see what sum of money the town will vote to raise and appropriate for old age assistance, town poor and soldiers' aid.
- Article 13. To see what sum of money the town will vote to raise and appropriate to Clarence L. Perkins Post, No. 60, to be used for Memorial day observance.
- Article 14. To see what sum of money the town will vote to raise and appropriate for the care of parks and playgrounds.
- Article 15. To see if the town will vote to raise and appropriate the sum of \$3,280.00 in order to secure state aid in the amount of \$3,280.00 for town road aid apportionment "B" for the fiscal year July 1, 1955 to July 1, 1956.
- Article 16. To see what purpose or purposes the town will vote to appropriate the income, over and above the maintenance expenses derived from parking meters, in accordance with the provisions of Laws of 1947, Chapter 74, Section 2.
- Article 17. To see if the town will vote to raise and appropriate the sum of \$3,500.00 for a new town truck for the highway department.
- Article 18. To see what sum of money the town will vote to raise and appropriate for employees' retirement and social security.
- Article 19. To see if the town will vote to authorize the selectmen to hire such sums of money as may be necessary in anticipation of taxes.
- Article 20. To see what disposition the town wishes to make of the balance of \$2,448.68 received from the settlement of the Boston & Maine fire damages.
- Article 21. To see if the town will vote to authorize the selectmen to enter into an agreement with the United States of America, in the event that the proposed local Protection Project, "Cocheco River", is authorized by said United States, said agreement committing the town:

- A. To provide without cost to the United States of America, all lands, easements and rights of way, necessary for the construction of the project.
- B. To hold and save the United States of America free from damages due to the construction work.
- C. To maintain and operate all the works after completion in accordance with regulations prescribed by the secretary of the army.

Article 22. To see if the town will vote to empower the moderator to appoint a committee of five property owners to investigate and study various methods used in the reassessment of towns with a view toward establishing an adequate and equitable method of property appraisal for tax purposes, said committee being charged to report their findings and recommendations at the next annual meeting.

Article 23. To see if the town will vote to increase the annual salaries of the members of the board of selectmen and set the amounts thereof.

Article 24. To see if the town will vote to increase the annual salaries of the auditors from thirty to fifty dollars.

Article 25. To see if the town will rescind the vote of 1952, Article 26, which reads as follows: (By petition) To see if the town will vote to adopt the provisions of the Municipal Budget Law.

Article 26. To see if the town will vote to apply a sufficient amount or amounts from the meter collections to defray the expenses of the police department for the time consumed in meter work.

Article 27. To see if the town will vote to discontinue the use of meters for parking purposes.

Article 28. (By request) To see if the town will vote to authorize the selectmen to have a survey made of the present sewer mains relative to the feasibility of adding extensions.

Article 29. (By request) To see if the town will vote to raise and appropriate the sum of \$372.00 which is 1/100 of 1% of the assessed valuation of the town, to the Lakes Region Association for the purpose of publicizing and promoting the natural advantages and resources of the town, in cooperation with other towns in the Lakes Region.

Article 30. (By request) To see if the town will appropriate and raise the sum of \$2,000.00 for the purpose of hiring an Industrial Agent.

Article 31. (By request) To see if the town will vote to raise and appropriate the sum of \$500.00 for the purpose of constructing an adequate drainage system at the Spring street end of Wilson street.

Given under our hand and seal this 21st day of February, 1955.

ERNEST L. GRAY,
PHILIP H. WEYMOUTH,
ERNEST E. LEFAVOUR,
Selectmen of Farmington.

INVENTORY

Valuation of the town, April 1, 1954

Lands and buildings, (exclusive of growing wood and timber)		\$3,390,445.00
Electric plants		153,625.00
Horses	24	1,515.00
Oxen	6	600.00
Cows	289	28,550.00
Other neat stock	21	1,040.00
Sheep and goats	49	292.00
Hogs	2	40.00
Fowls	16,450	12,410.00
Portable mills	2	2,000.00
Wood, lumber, etc.		6,810.00
Gasoline pumps and tanks		6,325.00
Stock in trade		249,402.00
Mills and machinery		98,860.00
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		\$3,951,914.00
Soliders' exemptions	\$230,975.00	
Exemptions to blind	1,000.00	
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		\$231,975.00
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Total valuation		\$3,719,939.00
Valuation in precinct, \$3,120,386.00		

APPROPRIATIONS AND TAXES ASSESSED

DURING THE YEAR 1954

Town officers salaries	\$2,500.00
Town officers' expense	3,950.00
Social security and retirement	700.00
Election and registration expenses	600.00
Municipal court expense	400.00
Town hall and buildings	5,000.00
Police department	8,000.00
Fire department	3,000.00
Forest fires	300.00
Blister rust—moth extermination	400.00
Health department	1,000.00
Vital statistics	40.00
Old Home week	250.00
Town road aid	796.66
Highways, summer maintenance	13,000.00
Highways, winter maintenance	6,500.00
Highways, general maintenance	4,000.00
Parking meters	3,071.32
Visiting Nurse Association	1,500.00
Libraries	2,000.00
Old age assistance	11,000.00
Town poor	4,200.00
Soldiers' aid	3,500.00
Memorial day	350.00
Parks and playgrounds	250.00
Payments on principal of debt	3,500.00
Interest	969.38
County tax	12,373.86
School tax	117,545.58
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Total town and school appropriations	\$210,696.80
Less: Estimated revenues and credits:	
Interest and dividend tax	\$4,383.29
Railroad tax	387.50
Savings bank tax	74.36
Reimbursement a/c state and federal lands	15.97
Reimbursement a/c exemption of growing wood and timber	3,278.61
Motor vehicle permit fees	9,000.00
Dog licenses	1,000.00

Business licenses and permits	200.00	
Fines and forfeits (municipal court)	250.00	
Rent of town property and equipment	400.00	
Interest on taxes and income from trust funds	850.00	
Parking meter income (reserve)	3,071.32	
		<hr/>
Total revenues and credits		\$22,911.05
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Plus overlay		\$187,785.75
		8,767.58
		<hr/>
Net amount to be raised by taxation		\$196,553.33
Less: Poll taxes at \$2.00	\$2,608.00	
National bank stock taxes	508.50	
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		\$3,116.50
Amount to be raised by property taxes on which tax rate is to be figured		\$193,436.83
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TAXES COMMITTED TO THE COLLECTOR		
Property taxes	\$193,436.83	
Poll taxes at \$2.00	2,608.00	
National bank stock taxes	508.50	
Precinct taxes	13,729.70	
		<hr/>
Total town and precinct taxes		\$210,283.03
Sewer taxes		1,655.00
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Total taxes committed to collector		\$211,938.03
Town tax rate	\$52.00	
Precinct rate	4.40	
		<hr/>
Rate in precinct	\$56.40	

FINANCIAL STATEMENT

ASSETS	
Cash	\$49,117.97
Capital reserve fund (sewer tax reserve)	12,121.07
Bounties	39.50
Unredeemed taxes:	
Levy of 1953	3,012.85
Levy of 1952	1,064.60
Levy of 1951	87.33
Levy of 1950	79.61
Uncollected taxes:	
Levy of 1954	58,855.66
Levy of 1953	721.78
Levy of 1952	98.52
Levy of 1951	32.00
State head taxes, levy of 1954	2,735.00
State head taxes, levy of 1953	615.00
State head taxes, levy of 1952	115.00
State head taxes, levy of 1951	55.00
Timber tax, estimated revenue	1,393.50
Total assets	\$130,144.39
LIABILITIES	
Parking meter reserve fund	\$3,614.13
Due to state:	
State head taxes, 1954, uncollected	4,207.00
Due to school district:	
Balance of appropriation	78,545.58
Capital reserve fund:	
Sewer tax reserve	12,121.07
Long term notes outstanding:	
Equipment serial note, issued 1947	4,500.00
Main street note, issued 1948	8,000.00
Forest fire 10/21/47	2,448.68
Total liabilities	\$113,436.46
Assets	\$130,144.39
Liabilities	113,436.46
Net surplus	\$16,707.93

STATEMENT OF FUNDED DEBT

SUMMARY OF BONDED INDEBTEDNESS

EQUIPMENT SERIAL NOTES

 $2\frac{3}{4}\%$

Original amount issued		\$15,000.00
Date of issue	March 20, 1947	
Principal maturity date	March 20	
Interest payable dates	March 20 and September 20	
Payable at Farmington National Bank		
Maturities year ended	Principal	Interest
December 31, 1955	\$1,500.00	\$103.13
December 31, 1956	1,500.00	61.88
December 31, 1957	1,500.00	20.63

MAIN STREET NOTE

 $2\frac{1}{4}\%$

Original amount issued		\$20,000.00
Date of issue	July 2, 1948	
Principal maturity date	July 2	
Interest payable date	January 2 and July 2	
Payable at Farmington National Bank		
Maturities year ended	Principal	Interest
December 31, 1955	\$2,000.00	\$180.00
December 31, 1956	2,000.00	135.00
December 31, 1957	2,000.00	90.00
December 31, 1958	2,000.00	45.00

TAX SALES NOT REDEEMED

1950

Nute, Teresa	\$37.27	
Wentworth, Edwin L., heirs	42.34	
		\$79.61

1951

Descary, Ida F.	\$40.38	
Sullivan, Mortimer, heirs	46.95	
		\$87.33

1952

Card, Prue	\$14.05	
Cardinal, Carroll	17.72	

Corson, Charles H., heirs	11.10
Descary, Ida F.	44.98
Edgerly, Frank	18.51
Goodrow, Andrew	28.45
Goodrow, James	6.83
Marcoux, Henry A. and Lucy	1.43
Parkhurst, Hattie B.	86.27
Richards, Emile	251.72
Roberts, Carl N.	185.24
Roberts, Carl N.	7.44
Rand, Raymond	72.52
Sargent, Raymond	44.98
Sullivan, Mortimer, heirs	59.40
Tarmey, John A. and Carole L.	12.01
Thompson, Julia E.	96.54
Thompson, Julia A. E.	7.44
Young, Fred	97.97

\$1,064.60

TAX SALES NOT REDEEMED

1953

Averill, Maude, heirs	\$76.92
Barnes, Gordon and Evelyn	131.54
Bowden, Harold R. and Lotta	175.33
Canney, Daniel J., heirs	9.79
Card, Prue A.	16.61
Cardinal, Carroll	34.70
Chamberlain, George D.	96.18
Chase, Curtis W. and Mildred L.	70.88
Collins, Raymond	217.03
Corson, Charles H., heirs	42.42
Descary, Ida F.	55.30
Edgerly, Frank H.	11.11
Ferland, Emile and Frances	68.88
Glidden, Frank E.	87.63
Goodrow, Andrew	36.31
Hussey, Robert D. and Mathilda	119.12
Leary, Kenneth R. and Nelzina G.	68.82
Parkhurst, Hattie B.	106.85
Pence, Arthur	29.14
Roberts, Carl N.	251.52
Roberts Carl N.	5.88
Sprague, Raymond J.	60.45

Sullivan, Mortimer, heirs	10.73
Tarmey, Grace	17.68
Tarmey, Grace	15.20
Tarmey, Grace, Eda Fifield and Marjorie Parker	77.31
Tarmey, John A. and Carole L.	72.62
Thompson, Elmer E. and Marian C.	17.56
Thompson, Elmer E.	20.78
Thompson, Julia E.	100.29
Thompson, Julia E.	5.88
Turgeon, Joseph A. and Jeannette E.	409.97
Waldron, Samuel H., heirs	280.62
Willey Celia R.	68.22
Willey, Celia R.	14.13
Young, Frank V., heirs	57.25
Young, Fred	72.20
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	\$3,012.85

TAX SALES NOT REDEEMED

1950	\$79.61
1951	87.33
1952	1,064.60
1953	3,012.85
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Total (tax sales not redeemed)	\$4,244.39

TOWN CLERK'S REPORT

1,619 auto permits	\$10,390.09
Two permits No. 69902, No. 70512 missing	
454 dog licenses (427 permits)	\$1,090.50
Less fees	85.40
Paid treasurer, dogs	1,005.10
Filing fees received	27.00
Paid treasurer auto permits	\$10,390.09
Paid treasurer, dogs	1,005.10
Paid treasurer filing fees	27.00
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	\$11,422.19

Vital statistics: 1 birth; 27 marriages; 27 deaths.

LESLIE E. HAM, Town Clerk.

REPORT OF TAX COLLECTOR

LESLIE E. HAM, COLLECTOR

LEVY OF 1954

DR.

Taxes committed to collector:

Property	\$207,166.53
Polls	2,608.00
National bank stock	508.50
Sewer taxes	1,655.00
Yield taxes	1,885.11
Added taxes, property	218.15
Added polls	70.00
Interest collected	19.94

\$214,131.23

CR.

Remittances to treasurer:

Property	\$150,084.59
Polls	1,764.00
National bank stock	508.50
Sewer	1,085.00
Interest	19.94

Abatements:

Property	1,758.54
Polls	50.00
Sewer	5.00

Uncollected as per list:

Property	55,541.55
Polls	864.00
Yield	1,885.11
Sewer	565.00

\$214,131.23

LEVY OF 1953

DR.

Uncollected taxes as of January 1, 1954:

Property	\$62,157.55
Polls	816.00
Yield taxes	927.51
Sewer	675.00

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Added taxes:

Polls	46.00	
Interest collected	2,215.75	
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		\$66,837.81

CR.

Remittances to treasurer:

Property	\$60,992.75
Polls	548.00
Yield	918.03
Sewer	660.00
Interest	2,215.75

Abatements:

Property	658.50
Polls	118.00
Sewer	5.00

Uncollected as per list:

Property	506.30
Polls	196.00
Yield	9.48
Sewer	10.00

\$66,837.81

LEVY OF 1952

DR.

Uncollected taxes as of January 1, 1954:

Property	\$181.00
Poll	70.00
Sewer	30.00
Added polls	2.00
Interest collected	27.86

\$310.86

CR.

Remittances to treasurer:

Property taxes	\$132.48
Polls	16.00
Sewer	15.00
Interest	27.86

Abatements:

Polls	16.00
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Sewer	5.00	
Uncollected as per list:		
Property	48.52	
Polls	40.00	
Sewer	10.00	
		\$310.86

LEVY OF 1951

DR.

Uncollected taxes as of January 1, 1954:		
Property	\$66.17	
Polls	34.00	
Sewer	25.00	
Interest collected	16.51	
		\$141.68

CR.

Remittances to treasurer:		
Property	\$66.17	
Polls	4.00	
Sewer	10.00	
Interest collected	16.51	
Abatements:		
Polls	8.00	
Sewer	5.00	
Uncollected as per list:		
Polls	22.00	
Sewer	10.00	
		\$141.68

LEVY OF 1950

DR.

Uncollected taxes as of January 1, 1954:		
Sewer taxes	\$15.00	
Interest collected	7.02	
		\$22.02

CR.

Remittances to treasurer:

Sewer taxes	\$10.00
Interest	7.02
Abated sewer	5.00

\$22.02

LEVY OF 1949

DR.

Uncollected taxes as of January 1, 1954:

Polls	\$2.00
Sewer	5.00

\$7.00

CR.

Abatements:

Polls	\$2.00
Sewer	5.00

\$7.00

STATE HEAD TAXES, LEVY OF 1954

DR.

Taxes committed to collector	\$8,375.00
Added taxes	210.00

\$8,585.00

Penalties collected

47.00

\$8,632.00

CR.

Remittances to treasurer:

Head taxes	\$5,680.00
Penalties	47.00
Abatements	170.00
Uncollected as per list	2,735.00

\$8,632.00

STATE HEAD TAXES, LEVY OF 1953

DR.

Uncollected taxes as of January 1,

1954

\$2,705.00

ANNUAL REPORT OF THE TOWN OF FARMINGTON, N. H. 23

Added taxes	140.00	
Penalties	181.50	
		<hr/>
		\$3,026.50

CR.

Remittances to treasurer:		
Head taxes	\$1,830.00	
Penalties	181.50	
Abatements	390.00	
Uncollected as per list	625.00	
		<hr/>
		\$3,026.50

STATE HEAD TAXES, LEVY OF 1952

DR.

Uncollected taxes as of January 1,		
1954	\$230.00	
Added taxes	5.00	
Penalties collected	6.50	
		<hr/>
		\$241.50

CR.

Remittances to treasurer:		
Head taxes	\$65.00	
Penalties	6.50	
Abatements	55.00	
Uncollected as per list	115.00	
		<hr/>
		\$241.50

STATE HEAD TAXES, LEVY OF 1951

DR.

Uncollected taxes as of January 1, 1954:		
Head	\$80.00	
		<hr/>
		\$80.00

CR.

Abatements	\$25.00	
Uncollected as per list	55.00	
		<hr/>
		\$80.00

TREASURER'S REPORT

Cash on hand January 1, 1954	\$24,469.09
Taxes received, Leslie E. Ham, collector:	
1949	\$7.00
1950	15.00
1951	93.17
1952	184.48
1953 (yield)	918.03
1953	62,982.25
1954	155,255.63
Interest received on taxes	2,287.08
Leslie E. Ham, (town clerk)	
dog licenses	1,005.10
Leslie E. Ham, (town clerk)	
auto permits	10,390.09
Leslie E. Ham (collector) head tax	8,450.00
Leslie E. Ham, (town clerk)	
filing fees	27.00
Tax redemptions	2,278.23
Interest on same	92.15
Rent of town hall	384.00
All other licenses and permits	200.40
Pistol permits	21.50
Town property (real estate sold)	575.50
Municipal court (fines and forfeits)	117.75
Received from parking meters	4,144.62
Fines from parking meters	181.00
Received from T. R. A. (for roads)	3,204.23
Refunds and recoveries	1,466.80
Miscellaneous receipts	1,982.71
Received from state treasurer of	
New Hampshire:	
1953 bounties	28.75
Interest and dividend tax	4,383.29
O. A. A.	1,336.01
Saving bank tax	74.36
Railroad tax	369.99
Refund on Central street survey	1,552.00

Forest fire claim (settlement)	4,140.46	
Temporary loans	60,000.00	
		\$328,148.58
Total receipts		\$352,617.67
Selectmen's orders paid	\$297,522.36	
Cash reserved for payment of outstanding checks	5,977.34	
Total payments		\$303,499.70
Cash on hand January 1, 1955		\$49,117.97

BERTHA Y. PELLETTIER,

Town Treasurer.

SUMMARY OF RECEIPTS

Cash on hand, January 1, 1954	\$24,469.09
From local taxes	219,455.56
From taxes redeemed	2,278.23
From State of New Hampshire	12,666.47
All licenses and permits	11,601.69
Fines and forfeits	117.75
Rent of town property	384.00
Interest received	2,379.23
From parking meters	4,144.62
From parking meter fines	181.00
From temporary loans	60,000.00
1951 head tax	25.00
1952 head tax	126.50
1953 head tax	2,401.50
1954 head tax	5,897.00
Refunds and recoveries	6,024.13
Filing fees	27.00
For collecting 1953 head tax	144.55
For collecting 1954 head tax	294.35
	\$352,617.67

SUMMARY OF PAYMENTS

Town officers' salaries	\$3,158.62
Town officers' expense	5,173.49
Election and registration	729.15

Municipal court, justice	400.00
Town hall expense	5,535.56
Police	7,050.35
Parking meters	550.74
Fire	3,554.56
Blister rust control	400.00
Bounties	39.50
1953 yield and sewer tax (overpayment)	24.67
Forest fire (October 21, 1947)	1,691.78
Health department	924.11
Vital statistics	87.00
Sewer maintenance	1,659.60
Parking meter fines	36.20
Highways, summer	17,633.27
Highways, winter	6,758.74
T. R. A.	796.66
Highways, general	4,881.54
Libraries	2,000.00
Old age assistance	9,430.68
Town poor	7,892.69
Soldiers' aid	2,520.02
Memorial day	350.00
Parks and playgrounds	287.49
Old Home day	250.00
Damage by dogs and expenses	58.00
Damages and legal expense	55.00
State aid construction, "Class B"	4,832.00
Glen and Winter streets project	3,132.53
Farmington Visiting Nurse association	1,500.00
Land	100.00
Interest	1,074.94
Sale of town property expense	8.00
Taxes bought by the town	4,420.45
Abatements, 1951 head tax	25.00
Abatements, 1952 head tax	55.00
Abatements, 1953 head tax	390.00
Abatements, 1954 head tax	170.00
1953 head tax	3,110.00
1954 head tax	4,255.00
O. A. S. I. (social security)	692.57
Refunds	1,623.45
Abatements	2,647.87
Temporary loans	60,000.00

Serial notes	3,500.00
County tax	12,373.86
Precinct tax	13,729.70
Schools	101,929.91
	<hr/>
	\$303,499.70

DETAIL STATEMENT OF RECEIPTS

DETAIL 1

Cash on hand January 1, 1954	\$24,469.09
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DETAIL 2 FROM LOCAL TAXES

1954 taxes	\$155,255.63
1953 taxes	63,900.28
1952 taxes	184.48
1951 taxes	93.17
1950 taxes	15.00
1949 taxes	7.00
	<hr/>
	\$219,455.56

DETAIL 3 TAX SALES REDEEMED

1950

McCann, William	
(by William J. Vickers)	\$20.69
Sargent, Raymond	11.48
	<hr/>
	\$32.17

1951

McCann, William	
(by William J. Vickers)	\$19.97
Corson, Charles, heirs	23.29
Parkhurst, Hattie B.	77.31
Thompson, Julia	91.34
Gordon, Frank	40.56
Ferland, Thomas	14.57
Sargent, Raymond	40.56
	<hr/>
	\$307.60

1952

McCann, William	
(by William J. Vickers)	\$22.30
Pratt, George R. and Myrtle	36.11
Young, Frank, heirs	50.11
Waldron, Samuel H., heirs	243.75
Hussey, Ivadell	48.72
Thompson, Lloyd	19.21
Corson, Charles, heirs	15.00
Goodrow, William (abated)	6.83
Chase, Curtis W. and Mildred	43.85
Gordon, Frank	44.98

\$530.86

1953

Lefavour, Ernest E.	\$24.37
Collins, Raymond S. (yield tax)	130.00
Somersworth Saving Bank	91.76
Goslin, Victor and Goldie	51.35
McMillan, Robert	13.05
Arnold, Robert	87.69
Royce, Mage and William Smith	21.29
Letourneau, Louis	16.85
Prescott, Roscoe and Emma	226.93
Averill, Mande, heirs	30.00
Commander, John T. (George Hill)	166.49
Pence, Arthur	34.53
Schrieter, Lawrence	19.22
Coyne, William J. and Shirley A.	113.45
Goodwin, Clifton	27.42
Thompson, Elmer and Marian C.	140.00
Chase, Curtis W. and Mildred	2.75
Glidden, Frank E.	150.00
Gordon, Frank	60.45

\$1,407.60

TOTAL
TAX SALES REDEEMED

1950	\$32.17
1951	307.60
1952	530.86
1953	1,407.60

\$2,278.23

DETAIL 4 STATE OF NEW HAMPSHIRE

Reimbursement, account state and federal	\$34.35
Reimbursement, state probation Dept., A. Thibedeau account	35.00
State Department of Public Welfare, social security, Hartford account	917.40
Reimbursement, highway general expense, road toll refund	211.23
Reimbursement, old age assistance	1,336.01
Reimbursement, account forest fire	279.48
Reimbursement, discount on 1952-1953 and 1954 head tax	101.38
1953 bounties	28.75
Interest and dividend tax	4,383.29
Refund, overpayment on 1953 head tax	10.00
Refund, for Central street survey	1,552.00
Reimbursement, T. R. A.	3,141.83
Reimbursement, state probation department, Roland Staples account	101.00
Reimbursement, highway general expense, gas, T. R. A.	62.40
Reimbursement, blister rust control	28.00
Saving bank tax	74.36
Railroad tax	369.99
	<hr/>
	\$12,666.47

DETAIL 5 ALL LICENSES AND PERMITS

Leslie E. Ham, dog licenses	\$1,005.10
Leslie E. Ham, auto permits	10,309.09
Horace J. Pence, taxi license	15.00
Leo R. Nute, taxi license	15.00
Jesse Woodman, taxi license	15.00
Walter E. Young, movie license	60.00
Thomas Brooks, poolroom license	40.00
Clarence Perkins Post, beano license	40.00
	<hr/>
	\$11,580.19

PISTOL PERMITS

Jackson G. Cutter	\$.50	Norman S. Irish	.50
A. Joseph Judd	.50	Harold C. Hartford	.50
Clyde Glidden	.50	Walter T. Cleaves	.50
Hollis Davenport	.50	Neal A. Irish	.50
Lawrence Lover	.50	Chester C. Ricker	.50
Fred O. Tebbetts	.50	Leston E. Gray	.50
Samuel V. Arnold	.50	Ernest L. Gray	.50
Howard A. Goodwin	.50	Cleon Hall	.50
Donald B. Hart, Jr.	.50	Gordon D. Cline	.50
Norman W. Curtis	.50	Marshall F. Gibbs	.50
Maynard Freeman, Jr.	.50	Arthur H. Berry	.50
Clinton H. Cole	.50	C. Gordon Clements	.50
Fred E. Dexter	.50	Jon Nordquist	.50
Existe Auclair	.50	Richard E. Roberts	.50
Charles Auclair	.50	Adolph Raab, Jr.	.50
Jesse Woodman	.50	Gerald F. Briggeman	.50
Robert E. Ricker	.50	Leo McCarthy	.50
George E. Willey	.50	Clyde R. Glidden, Jr.	.50
Clifford K. Salisbury	.50	Denzil Thayer	.50
Howard S. Heiseler	.50	Hervey Varney	.50
Nicholas Servatas, Sr.	.50	William J. Vickers	.50
Ernest Servatas	.50		
			\$21.50

DETAIL 6 MUNICIPAL COURT

FINES AND FORFEITS

December 31, 1953 to December 31, 1954

Misuse of plates	\$25.00
Permitting unlicensed person to operate	10.00
Operating without license	10.00
Drunk	12.00
Speeding	25.00
Disorderly conduct	10.00
Assault	15.00
Operating unregistered vehicle	20.00
Failing to turn to right	10.00
Grossly negligent operation	10.00
Fishing without license	25.00
Hunting without license	15.00
Refusing to stop for officer	10.00
False statement in applying for license	15.00

Loaded rifle in car	10.00	
Operating under influence of liquor	67.00	
	<hr/>	
	\$289.00	
Collected on old accounts	\$53.00	
Entry fees and writs	28.75	
Paid out:		
On old accounts		\$72.00
Clerical expense		10.00
Balance on hand		45.00
On new accounts		126.00
	<hr/>	<hr/>
	\$370.75	\$253.00
Check to town of Farmington to balance		117.75
	<hr/>	<hr/>
	\$370.75	\$370.75

DETAIL 7 RENT OF TOWN PROPERTY

Jean Cyr, town hall rent	\$2.00	
Farmington Fish and Game club	105.00	
Farmington Kennel club	38.00	
Farmington Woman's club	30.00	
U. S. W. A., C. I. O.	44.00	
St. Peter's Catholic church	18.00	
Farmington Gas & Appliance Co.	15.00	
Dorothy Horne, town hall rent	15.00	
Everett Howard, town hall rent	30.00	
Clarence L. Perkins Post	39.00	
Ladies' Aid society, Congregational church	3.00	
Farmington-New Durham Historical society	5.00	
Constance and Gaynor	25.00	
Ladies' Aid society, Congregational church	15.00	
	<hr/>	
		\$384.00

DETAIL 8 INTEREST RECEIVED

1950 taxes	\$7.02
1951 taxes	16.51
1952 taxes	27.86
1953 taxes	2,215.75
1954 taxes	19.94

1950 taxes redeemed	6.54	
1951 taxes redeemed	41.40	
1952 taxes redeemed	37.11	
1953 taxes redeemed	7.10	
		<hr/>
		\$2,379.23
DETAIL 9 PARKING METERS		
Collections		\$4,144.62
		<hr/>
DETAIL 10 PARKING METER FINES		
Parking meter fines		\$181.00
		<hr/>
DETAIL 11 1951 HEAD TAX		
Leslie E. Ham, collector		\$25.00
		<hr/>
DETAIL 12 1952 HEAD TAX		
Leslie E. Ham, collector		\$126.50
		<hr/>
DETAIL 13 1953 HEAD TAX		
Leslie E. Ham, collector		\$2,401.50
		<hr/>
DETAIL 14 1954 HEAD TAX		
Leslie E. Ham, collector		\$5,897.00
		<hr/>
DETAIL 15 COMMISSION FOR COLLECTING HEAD TAX		
Town of Farmington:		
1953 head tax, 7% commission	\$144.55	
1954 head tax, 7% commission	294.35	
		<hr/>
		\$438.90
		<hr/>
DETAIL 16 REFUNDS AND RECOVERIES		
Camp Samoset, Inc., reimbursement for repairs to parking meter	\$5.00	
Walter Woodman, reimbursement for aid given	110.00	
Louis Foster, salt	1.20	
County of Strafford, reimbursement to police	22.40	
Reimbursement for aid to veterans	73.90	
Grays' apartments, salt	1.20	
Robert R. Wilkins, reimbursement cleaning sewer	4.60	

J. Francis Keay, salt	1.20
Nellie Stevens, driveway	3.00
Charles Willey, driveway	25.00
Kenneth R. Foster, driveway	20.00
Myron Furber, driveway	20.00
Norman P. Liberty, driveway	20.00
Evangelos Kaltsas, driveway	8.00
Farmington high school, reimbursement for bulb at rink	3.10
Flora Furber, driveway	12.00
City of Rochester, reimbursement to police and ambulance	24.00
Cities Service Co., refund on oil tax	6.48
Wilfred Rouillard, driveway	20.00
Lawrence Lover, reimbursement for battery	3.75
Farmington Village Precinct, reimbursement for employees' liability	31.80
Joseph R. Martineau, parking meter repair	5.25
National Grange Insurance, insurance claim on exit lights	117.54
Dover News, repair on parking meter	10.00
Kent D. Locke, reimbursement for brush burning	13.59
Robert Tibbetts, sale of tractor and snowplow	325.50
Mae Littlefield, reimbursement for pipe	77.20
George Taylor, reimbursement for fire fighting aid	11.60
Neal Irish, cold patch	.50
Roland Staples, care of children	90.00
Town of Milton, salt	324.00
Reimbursement for aid to veterans	15.08
Boston & Maine Railroad, settlement of claim forest fire of October 21 1947	4,140.46
William J. Vickers, use of grader	10.00
Mrs. Donald Waldron, reimbursement for removal of tree stump	37.00
Charles E. Palmer Insurance Agency, refund on workmen's compensation liability	22.86

Augusta Harrison, removing tree stump	18.50	
Andrew Goodrow, reimbursement for aid	6.00	
Rural Gas Service, salt	24.00	
John E. Ricker, salt	1.20	
Ernest L. Gray, tarring driveway	20.00	
Rural Gas Service, culvert	70.59	
Anne B. Reed, Lot No. 12, Veterans' project	250.00	
Farmington Police department, bicycle registration	15.40	
Rural Gas Service, reimbursement phone calls	1.32	
		<hr/>
		\$6,024.13

DETAIL 17 FILING FEES

Ernest E. Lefavour, representative	\$2.00	
James E. Beaudry, representative	2.00	
Eugene C. Gates, representative	2.00	
Charles W. Webster, representative	2.00	
Eugene F. Nute, representative	2.00	
Bernard H. Liberi, Sr., representative	2.00	
Leon R. Hayes, representative	2.00	
Edward J. Mros, Sr., representative	2.00	
Charles A. King, moderator	1.00	
Chester E. Glidden, moderator	1.00	
Katherine E. Hogan, supervisor	1.00	
Charles F. Adams supervisor	1.00	
Dorothy Keay, supervisor	1.00	
Grace G. Bunker, supervisor	1.00	
Harry G. Colbath, supervisor	1.00	
Bedford D. Kingsbury, supervisor	1.00	
Velma I. Hackett, supervisor	1.00	
Ruby A. Chesley, supervisor	1.00	
Mildred R. Parrock, supervisor	1.00	
		<hr/>
		\$27.00

DETAIL STATEMENT OF PAYMENTS

DETAIL 1 TOWN OFFICERS SALARIES

Norman E. Fall, auditor's salary	\$30.00
Arthur G. Webster, auditor's salary	30.00
Melvin F. Earle, selectman	23.07
Philip H. Weymouth, selectman	356.05
Ernest L. Gray, chairman, board of selectmen	500.00
Ernest E. Lefavour, selectman	300.00
Bertha Y. Pelletier, treasurer	150.00
Leslie E. Ham, town clerk	150.00
Leslie E. Ham, tax collector	810.00
Leslie E. Ham, auto permits	809.50

\$3,158.62

Appropriations
Expenditures

\$2,500.00
3,158.62

Overdraft

\$658.62

DETAIL 2 TOWN OFFICERS' EXPENSES

New England Telephone & Telegraph Co., phone	\$192.84
Arthur G. Webster, envelopes	3.53
Brown & Saltmarsh, supplies	47.28
Edson C. Eastman Co., supplies	58.25
Wheeler & Clark, selectmen's stamp	21.47
N. H. Tax Collectors' Association, dues	3.00
Haskell's, supplies	3.97
Carl C. Blanchard, postmaster, stamps	29.15
Osgood's Rexall Drug, supplies	3.48
Charles E. Palmer Insurance Agency, employees' compensation insurance	1,294.54
Farmington News, town reports, advertising and miscellaneous supplies	857.25
Ernest L. Gray, assessing mileage, tax meeting	58.60

Ernest E. Lefavour, tax meeting	3.00	
Ethel G. Waldron, real estate reports	.30	
Anna Morin Dube, transfer cards, deeds, mortgages, reports, etc.	75.03	
Philip H. Weymouth, meeting, assessing mileage	12.60	
Edward H. Quimby, typewriter repair service	17.08	
Farmington Insurance Agency, bonds	159.60	
Charles A. Pascella, checkwriter	85.50	
Lloyd Greene, flood snapshots	5.00	
State Tax Commission, division of municipal accounting and auditing	310.83	
New Hampshire City and Town Clerks' association, dues	2.00	
Helen J. Tattrie, salary	1,820.00	
N. H. Assessors' association, dues	3.00	
Burrough's Adding Machine, service and rolls	20.21	
Errol S. Hall, deed stamps	5.55	
Fred L. Tower Co. of N. H., register, 1954	12.90	
Leslie E. Ham, expenses for 1954	67.53	
		<hr/>
		\$5,173.49
Income:		
Farmington Village Precinct, reimbursement on employees' liability insurance	\$31.80	
Charles E. Palmer Insurance Agency, refund on employees' liability insurance	22.86	
Phone calls	1.32	
Head tax reimbursement	35.18	
		<hr/>
		\$91.16
Appropriation	3,950.00	
		<hr/>
Total available		\$4,041.16
Expenditures		5,173.49
		<hr/>
Overdraft		\$1,132.33

DETAIL 3 O. A. S. I. (Social Security)

1st quarter	\$235.64	
2nd quarter	270.69	
3rd quarter	350.50	
4th quarter	384.62	
		<hr/>
		\$1,241.45
Employees' contribution	\$620.88	
Employer's contribution	620.57	

\$1,241.45

Administrative Cost

Quarter ending September 30, 1953	\$32.00	
Quarter ending December 31, 1953	13.20	
Quarter ending March 31, 1954	8.80	
Quarter ending June 30, 1954	18.00	
		<hr/>
		\$72.00
		<hr/>
		\$1,313.45

Appropriation	\$700.00
Income, employees' contribution	620.88

	<hr/>
	\$1,320.88
Expenditures	1,313.45

	<hr/>
Unexpended balance	\$7.43

DETAIL 4 ELECTION AND REGISTRATION

March, 1954

Ruby Chesley, supervisor	\$30.00	
Mildred Parrock, supervisor	30.00	
Charles F. Adams, supervisor	30.00	
Ernest E. Kimball, gate	7.00	
Eugene C. Gates, gate	7.00	
Violet Liberty, inspector	7.00	
Harriet Lefavour, inspector	7.00	
Florence Kimball, inspector	7.00	
Mae Littlefield, inspector	7.00	
Addie Hayes, inspector	7.00	
Chester Glidden, inspector	3.00	
Eugene F. Nute, moderator	8.00	
Tillinghast Restaurant, meals	4.00	
Farmington News, ballots	42.00	
Beatrix Memier, meals	7.45	
	<hr/>	\$203.45

April, 1954

Eugene F. Nute, moderator	\$8.00
Harriet Lefavour, inspector	7.00
Violet Liberty, inspector	7.00
Mae Littlefield, inspector	7.00
Ernest E. Kimball, gate	7.00
Eugene C. Gates, gate	7.00
Tillinghast Restaurant, meals	13.25
Ruby Chesley, supervisor	30.00
Mildred Parrock, supervisor	30.00
Charles F. Adams, supervisor	30.00
Florence Kimball, inspector	7.00
Farmington News, ballots	40.00

 \$193.25

June, 1954

Ruby Chesley, supervisor	\$5.00
Mildred Parrock, supervisor	5.00
Charles F. Adams, supervisor	5.00

 \$15.00

September, 1954

Charles A. King, moderator	\$8.00
Ernest E. Kimball, gate	7.00
Kenneth Hussey, gate	7.00
Ruby Chesley, supervisor	30.00
Mildred Parrock, supervisor	30.00
Charles F. Adams, supervisor	30.00
Harriet Lefavour, inspector	7.00
Mae Littlefield, inspector	7.00
Florence Kimball, inspector	7.00
L. Violet Liberty, inspector	7.00
Tillinghast Restaurant, meals	15.95
Farmington News, tally sheets	1.50

 \$157.45

November, 1954

Charles A. King, moderator	\$8.00
Ruby Chesley, supervisor	30.00
Mildred Parrock, supervisor	30.00
Charles F. Adams, supervisor	30.00
Harriet Lefavour, inspector	7.00
Mae Littlefield, inspector	7.00
Violet Liberty, inspector	7.00

Addie Hayes, inspector	7.00	
Faye, Tilton, ballot teller	3.00	
Katherine Hogan, ballot teller	3.00	
Tillinghast Restaurant, meals	14.00	
Ernest Kimball, gate	7.00	
Eugene C. Gates, gate	7.00	
		<hr/>
		\$160.00
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Expenditures		\$729.15
Appropriations	\$600.00	
Expenditures	729.15	
		<hr/>
Overdraft	\$129.15	

DETAIL 5 TOWN HALL EXPENSES

COST OF HEATING

Howard Dickie, coal	\$1,050.00	
William C. Lord, coal	550.73	
		<hr/>
		\$1,600.73

LIGHTS AND WATER

Public Service Co., of New Hampshire, lights	\$787.53	
Farmington Village Precinct, water	38.28	
		<hr/>
		\$825.81

JANIATOR, REPAIRS, ETC.

Moses J. Worster, salary	\$1,820.00	
Oderite Co., Lavador unit and supplies	104.35	
H. F. Nutter, brooms	10.98	
A. L. Perkins Dry Goods Store, cheesecloth	2.50	
Gelinas' Market, supplies	9.23	
Diebold Safe Co., repairs to vault	62.85	
E. S. Woodward, repair to stoker	10.00	
Farmington Gas & Appliance Co., gas	87.75	
Farmington Gas & Appliance Co., supplies	53.90	
Universal Decorating Co., decorating town hall	15.00	

Moses J. Worster, moving chairs, booths and extra help	57.00
Palmer Hardware, supplies	19.27
Precision Sharpening Co., sharpening machines and shears	3.30
J. I. Halcomb Co., floor sealer	24.00
Emerson Electric Co., repair exit lights	68.96
Gray's Petroleum, stoker service	9.50
Tufts' Woodworking Shop, repairs to booth, tables and chairs	107.58
Norris V. Gilman, repair door	7.00
G. F. Mooney & Son, wood	2.00
Farmington Village Precinct, batteries, renew lights	7.50
Farmington News, signs	5.00
Ricker's Garage, welding on vault	25.75
	<hr/>
	\$2,513.42

INSURANCES

Farmington Insurance Agency	\$396.60
Charles E. Palmer Insurance Agency	199.00
	<hr/>
	\$595.60

Appropriation \$5,000.00 \$5,535.56

Income:

National Grange Insurance,
 reimbursement to damage on
 spot lights 117.54

Total available \$5,117.54
Expenditures 5,535.56

Overdraft \$418.02

DETAIL 6 POLICE

SALARIES

Fred O. Tibbetts	\$2,860.00
Lawrence D. Lover	1,000.00
Daniel K. Emery	133.33
Lawrence K. Brown	1,255.00
	<hr/>
	\$5,248.33

SPECIAL DUTY

Fred Chesley	\$41.00
Gordon S. Barnes	15.00
Sidney White	31.00
J. Francis Keay	35.50
Robert Greeley	323.00
Albert Densmore	155.50
Maurice Weymouth	284.00
Walter Perkins	7.00
Samuel Stanley	4.00
Bernard H. Liberi Sr.	23.00

\$919.00

EXPENSES

Advertising signs and supplies	\$26.50
New England Tel. & Tel. Co., phone	278.09
Tufts Woodworking shop, wood, phone box	3.72
Lawrence Lover, express	4.86
Farmington Gas & Appliance Co., supplies	1.89
Haskell's, supplies	3.87
Norman L. Otis, ambulance, hospital	20.00
American Fire Equipment Co., batteries, lamps and refills, badge	53.30
Palmer Hardware, supplies	7.90
Robert E. Lord, medical, C. Nutter	10.00
J. P. Hurd, hat, pants and boots	64.50
Boston & Maine R. R., freight charges	5.99
Emerson Electric Co., spot lights	9.80
Sargent & Sewell, Inc., stop signs	12.50
Edward H. Quimby Co., type ribbon	2.50
Fred O. Tebbetts, mileage	343.95
Farmington Village Precinct, batteries	7.50
Town of Alton, ambulance	26.15

\$883.02

\$7,050.35

Appropriation \$8,000.00

Income:

County of Strafford 22.40

City of Rochester,	24.00
L. Laney reimbursement on battery	3.75
Bicycle reg. and trans.	15.40

\$65.55

Total available	\$8,065.55
Expenditures	7,050.35

Unexpended balance	\$1,015.20
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DETAIL 7 BLISTER RUST CONTROL

Appropriation	\$400.00
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Income: Reimbursement, State of New Hampshire	\$28.00
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Total available	\$428.00
Expenditures	400.00

Unexpended balance	\$28.00
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Area worked	2,201 acres
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Currant and gooseberry bushes destroyed	22,627
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DETAIL 8 BOUNTIES

Jackson G. Cutler, 16 noses	\$8.00
Lawrence A. Wentworth, 1 nose	.50
Ellen Wyatt, 3 noses	1.50
Everett Yates, 2 noses	1.00
Dexter Elsemore, 1 nose	.50
Stanley Glidden, 5 noses	2.50
Bryan Clements, 1 nose	.50
Kenneth R. Foster, 1 nose	.50
Lucie M. Schiller, 2 noses	1.00
Earle M. Tuttle, Sr., 2 noses	1.00
Clyde Glidden, 1 nose	.50
Raymond Barringer, 1 nose	.50
Neal A. Irish, 3 noses	1.50
Bernard Glidden, 1 nose	.50
George Rogers, Jr., 4 noses	2.00
Howard Sullivan, 3 noses	1.50
Cyrus Harriman, 4 noses	2.00
Leonard Auclair, 1 nose	.50
Stanley Smith, 1 bear	5.00
Paula Burbank, 3 noses	1.50

Robert Conlombe, 1 nose	.50
Ronald Goslin, 1 nose	.50
Jon Nordquist, 2 noses	1.00
Martin Glidden, 1 nose	.50
Charles Vickers, Jr., 2 noses	1.00
Theodore Sargent, 2 noses	1.00
Floyd Tanner, 5 noses	2.50

\$39.50

DETAIL 9 FIRE

Farmington Insurance Agency, insurance	\$5.95
Farmington Motor Car Co., repairs to tanker	44.30
Kenneth Dickie, fighting fire	5.00
Winston Pinkham, fighting fire	6.70
Frank Leighton, fighting fire	4.40
Kenneth H. Dickie, fighting fire	1.80
Richard Damon, fighting fire	1.80
Grappone, Inc., new tanker	2,795.00
N. H. Forestry & Recreation Commission, pump, nozzles, and cauteens	39.30
American Fire Equipment, generator, power take off, hand throttle	237.25
Edward G. Moody & Sons, flexes for GMC	17.43
Gideon Marcoux, insurance on tanker	35.75
Robbins Auto Supply, parts and labor	13.42
Andrew J. Foss, welding, material and labor	86.08
Neal Irish, fighting fire	2.00
Nicholas Servatas, fighting fire	2.00
Wilbur Merrill, fighting fire	2.00
Eugene Magoon fighting fire	3.60
Wayne Spear, fighting fire	1.80
Ralph Burnham, fighting fire	3.30
John Gray, fighting fire	1.10
Louis Foster, Jr., fighting fire	2.70
Arthur Royer, fighting fire	2.70
Edwin Tripp, fighting fire	1.80
Ronald Goslin, fighting fire	.90
Roland Colbath, fighting fire	1.80
Laurence Lover, fighting fire	2.20

Ricker's Cold Spring Garage,		
service on GMC	12.83	
Fred E. Currier, Jr., heater for GMC	72.65	
Eureka Fire Hose Co., hose	117.00	
	<hr/>	
	\$3,554.56	
Appropriation		\$3,300.00
Income:		
Reimbursement from state		
(Blue Job fire, 8/1/53)		264.85
Kent D. Locke, reimbursement		
for fire help		13.50
George Taylor, reimbursement		
for fire help		11.60
State of New Hampshire, state's		
share of forest fire		14.63
		<hr/>
		\$304.58
Total available	\$3,604.58	
Expenditures	3,554.56	
	<hr/>	
Unexpended balance	\$50.02	

DETAIL 10 FOREST FIRE, OCTOBER 21, 1947

Errol S. Hall,	\$1,278.65	
Town of Milton, reimbursement, help	160.00	
State treasurer,		
share of reimbursement	253.13	
	<hr/>	
		\$1,691.78
Boston & Maine Railroad,		
settlement of claim	\$4,140.46	
Expenditure,	1,691.78	
	<hr/>	
Unexpended balance	\$2,448.68	

STATE FORESTRY DEPARTMENT

To the Selectmen:

Each year there is a demand for a statement on forest fires for publication in the annual town report. It is believed they serve a good purpose in reminding local citizens of the danger from such fires and how they can help to prevent them. The following is offered with the respectful request for publication in your town report.

Sincerely,

WILLIAM H. MESSECK,

State Forester.

FOREST FIRE PREVENTION IS EVERYBODY'S BUSINESS

Carelessness is responsible for 97 per cent of all our forest fires. This is a serious indictment of our interest in our own welfare and that of our neighbors. In too many instances this carelessness results in the destruction, not of the careless one's own property, but of someone not even known to him.

Thoughtlessly thrown lighted cigars, cigarettes and matches from moving vehicles, by hikers, hunters and fishermen; the careless burning of debris during hazardous periods, high winds or in dangerous locations; improperly extinguished camp or cook fires—all add up to the carelessness that means serious loss of property, disruption of industry and farm-work and unnecessary expenditures of town and state funds.

It points to the need of eliminating carelessness as far as it concerns fire from our daily life. The rules are simple—your cooperation is earnestly solicited.

1. Be careful with fire in or near woodlands.
2. Be sure that all lighted material, cigars, cigarettes and matches—is completely out before discard it. Use ash trays in autos.
3. Secure the required written permission to burn from your local forest fire warden when the ground is not completely covered with snow.
4. Insist that others be careful and comply with burning requirements.
5. Call the warden promptly when fire is detected and aid him to extinguish it.

Let's remember that forest fire prevention is everybody's business and our most important undertaking!

1954 fire record for our town:

Number of fires	5
Acreage burned	5 5-8
Number of fire permits issued	44

Respectfully submitted,

MARSHALL F. GIBBS,

Forest Fire Warden.

ROBERT W. SMITH,

District Fire Chief.

DETAIL 11 HEALTH DEPARTMENT

Irving Moulton, care of dump	\$269.50
James Goodrow, care of dump	25.72
William Goodrow, care of dump	85.71
George Fulton, care of dump	200.00
Carl B. Canney, salary and expenses	302.29
Tibbetts Lumber Co., lumber for camp at dump	25.73
Palmer Hardware, supplies	2.66
Farmington News, signs	12.50

		\$924.11
Appropriation	\$1,000.00	
Expenditures	924.11	
Unexpended balance		\$75.89

HEALTH OFFICER'S REPORT

Foreword: The town's fiscal year of accounting, which closed December 31, 1954, makes the eighth consecutive year of systematic recording and reporting of health work in this community. These records speak for themselves, but only in small part can they be submitted here. Observation on the part of the taxpayers should indicate if progress has been made. Such improvements as better sanitation, standardization of dairy products, foods and food-handling, control of communicable diseases and public cooperation, perhaps are the most obvious, but there are various others. While most of these subjects must be administered according to state requirements, public cooperation is wholly a local relation, to be maintained and fostered by the health officer.

It is fortunate that the health work of the smaller communities receives financial benefit from one of the smallest appropriations in the annual budgets; the rest must be assumed gratuitously by public spirit and good citizenship. Whenever, or wherever, the subject of support of public health comes up, no one should be ashamed to stand up and be counted.

It is timely to inform the community that our people are drinking and using for domestic purposes, some of the best water supplied by any public source in the state and that the milk and dairy products distributed here are guarded by exacting state requirements. These are the first sources investigated in case of health epidemics.

Each year, usually in April, as soon as state and municipal requirements are made to concur, there is published in the local press, under the caption of: "General Order", a list of what are regarded as: "Violations of Standard Health Requirements". Your health officer assumes responsibility for their enforcement, together with such others as the state manual and his superiors prescribe.

To the selectmen, police, fire and highway departments, Farmington physicians, superintendent, and members of the school board, school nurse, teachers; the several local health agencies, Higgins' Trucking which, in lieu of municipal waste-collections, has equipped and is principally potential in keeping our community cleaner; a generous press and the general public, my thanks for good cooperation.

Following are the statistics for the year ending December 31, 1954.

Miscellaneous complaints investigated, 321; hearings, none; prosecutions, none; complaints outstanding, none; polio, one; (quarantined) scarlet fever, 3 (three homes, four patients, quarantined); mumps, 17; septic throats, 7; measles, 29; chicken pox, 43; occupational diseases, 4; scalp infections, 5; cancer, 3; tuberculosis, 2; pneumonia, 12; dog bite, 7 (animals quarantined); orders issued on sustained complaints, 11 (full compliance with orders); permits and investigating foster homes, 12; permits for convalescent homes, 1; disposal of dead animals, 41 (unidentified); water pollution, 1 (natural source); water pollution, 1 (artificial

sources); improper food display and handling, 1; label violations, 2; plumbing installations, 2; welfare case sanitation, 4; barber shop inspections, 3; collection of water, milk and food samples, open and packaged, 31; investigation and order, premises left unsanitary by reason of fire, 1; assists in state-supervised dairy inspections, 7; attended state-supervised meetings for instruction, 6; attended association meeting, 1; conferences with state health officers, 14; inspection tours with state health officers, 2; orders for unsightly premises, 4; venereal diseases (reported directly by physicians), Farmington had very few; revaccinations for smallpox, 1.

N. B. Five of the above cases of communicable diseases were reported by out of town physicians who treated Farmington patients.

Respectfully submitted,

CARL B. CANNEY,

Health Officer.

DETAIL 12 VITAL STATISTICS

Appropriation	\$40.00
Expenditures	\$7.00
	<hr/>
Overdraft	\$47.00

DETAIL 13 SEWER MAINTENANCE

City of Rochester cleaning sewer	\$9.20	
Trustees of trust funds, sewer tax,		
less expenses	1,650.40	
	<hr/>	\$1,659.60
Sewer tax, 1954	\$1,655.00	
Income:		
Robert Wilkins, cleaning sewer	4.60	
	<hr/>	\$1,659.60

DETAIL 14 FARMINGTON VISITING NURSE ASSOCIATION

Appropriation	\$1,500.00	
Expenditures		\$1,500.00

ANNUAL REPORT OF CALLS MADE BY VISITING NURSE, 1954

Calls reported by physician, 11; by family, 14;
from other sources, 3.

Fee basis:

Department of public welfare (old age assistance)	83
No charge calls	382
Free calls	95
Full pay calls	268
Non-communicable disease calls	680
Calls under crippled children's services	23
Diabetes calls	10
Cancer calls	5
Cardiac calls	54
Antepartum calls	14
Postpartum calls	20
Newborn calls	24
Pre-school calls	78
School visits	396
Total visits made	793
New cases	28
Hours duty	1,937
Miles traveled	4,632
Cases discharged	4
Clinics held or attended	22
Fee collected (including cash and O. A. A.)	\$410.60

SPECIAL ACTIVITIES OF NURSE

1. Teachers' convention at Manchester, N. H.
2. Five special workshops for school-nurse teachers.

Respectfully submitted,

MRS. RACHEL FEENEY R. N.,
Visiting Nurse.

DETAIL 15 MEMORIAL DAY EXPENSE

Appropriation	\$350.00	
Expenditures		\$350.00

DETAIL 16 OLD HOME DAY

Appropriation	\$250.00	
Expenditures		\$250.00

DETAIL 17 DAMAGES AND LEGAL EXPENSE

Errol S. Hall, services on collecting burial expenses,		
Benjamin F. Hayward	\$25.00	
Errol S. Hall, legal advice	5.00	
Eugene F. Nute, services on case of James F. Beaudry vs. town of Farmington	25.00	
		<hr/>
		\$55.00

DETAIL 18 PARKS AND PLAYGROUNDS

EDGERLY PARK

Fred E. Sabine, care of Edgerly park	\$125.00	
Farmington Gas & Appliance, paint	4.86	
		<hr/>
		\$129.86

SKATING RINK

Francis Champagne, mowing rink	\$25.00	
Public Service Co. of N. H., lights and bulbs	38.40	
		<hr/>
		\$63.40

FERLAND PARK

Fred E. Sabine, care of park		\$59.25
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WILSON BOULDER

Ernest Perkins, care of Wilson Boulder		\$25.00
Fred E. Sabine, sharpening mower	\$8.00	
Fred E. Sabine, rake	1.98	
		<hr/>
		\$9.98

\$287.49

Appropriation	\$250.00
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Income:

Farmington high school, reimbursement for bulb at skating rink	3.10
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Total available	\$253.10
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Expenditures	287.49
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Overdraft	\$34.39
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DETAIL 19 CAPITAL RESERVE FUND

Unexpended balance of 1947		
sewer tax	\$1,460.00	
Unexpended balance of 1948		
sewer tax	1,470.00	
Unexpended balance of 1949		
sewer tax	1,466.50	
Unexpended balance of 1950		
sewer tax	1474.50	
Unexpended balance of 1951		
sewer tax	1,645.00	
Unexpended balance of 1952		
sewer tax	1,317.52	
Unexpended balance of 1953		
sewer tax	1,637.15	
Unexpended balance of 1954		
sewer tax	1,650.40	
		<hr/>
(Transferred to trustees of trust funds)		\$12,121.07

DETAIL 20 COUNTY TAX

Leo Cormier, treasurer	\$12,373.86	
Appropriation		\$12,373.86

DETAIL 21 FARMINGTON VILLAGE PRECINCT

Farmington Village Precinct	\$13,729.70	
Appropriation		\$13,729.70

DETAIL 22 SCHOOLS

Ernest E. Kimball, treasurer, balance		
of 1953 appropriation	\$62,929.91	
Ernest E. Kimball, treasurer, part of		
1954 appropriation	39,000.00	
		<hr/>
	\$101,929.91	
Balance of 1953 appropriation		\$62,929.91
Appropriation of 1954		117,545.58
		<hr/>
		\$180,475.49
Expenditures		101,929.91
		<hr/>
Balance due		\$78,545.58

DETAIL 23 INTEREST

Farmington National Bank,		
on serial notes	\$369.38	
Farmington National Bank,		
on temporary loans	705.56	
	<hr/>	
	\$1,074.94	
Appropriation		\$969.38
Expenditures		1,074.94
		<hr/>
Overdraft		\$105.56

DETAIL 24 LANDS

John B. Shapleigh, land for dump	\$100.00
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DETAIL 25 PARKING METERS

Dual Parking Meter Co., supplies		
and parts	\$59.33	
Earl M. Tuttle, Sr., repairing meters	98.50	
Farmington National Bank, counting		
collections	117.26	
Albert Densmore, meterman	110.00	
Andrew J. Foss, repairs on meter posts	36.50	
Franklin Paint, paint for yellow lines	53.38	
Guy Murby, painting yellow lines	24.50	
Carl Valrand, painting yellow lines	18.38	
Farmington Gas & Appliance Co.,		
Thinnex	3.55	
Palmer Hardware Co. supplies	2.59	
Farmington Village Precinct, carbon		
tetrachloride	3.25	
Farmington News	23.50	
	<hr/>	
		\$550.74
Income from collections	\$4,144.62	
Reimbursements, repairs to meters	20.25	
	<hr/>	
Total available		\$4,164.87
Expenditures		550.74
		<hr/>
Balance transferred to parking meters		
revenue		\$3,614.13

DETAIL 26 PARKING METER FINES

Osgood Pharmacy, collecting meter fines		\$36.20
Income:		
Fines	\$181.00	
Payments	36.20	
Balance transferred to general fund		\$144.80

DETAIL 27 OLD AGE ASSISTANCE

December 1953	\$793.11	
January 1954	808.80	
February 1954	792.95	
March 1954	735.55	
April 1954	757.56	
May 1954	766.00	
June 1954	784.00	
July 1954	817.65	
August 1954	863.07	
September 1954	769.75	
October 1954	761.34	
November 1954	780.90	
		\$9,430.68
Appropriation	\$11,000.00	
Income:		
Recovery, State of New Hampshire	696.07	
Recovery, State of New Hampshire	172.19	
Recovery, State of New Hampshire	200.00	
Recovery, State of New Hampshire	39.23	
Recovery, State of New Hampshire	228.52	
Total available		\$12,336.01
Expenditures		9,430.68
Unexpended balance		\$2,905.33

DETAIL 28 TOWN POOR

Aid to children:	
Board	\$2,312.72
Prescriptions	11.45
Doctors	127.00
Hospital	709.43

Clothing	76.96	
		<hr/>
		\$3,237.56
Frank Tufts :		
Oil	\$137.69	
Rent	120.00	
Groceries	426.00	
Prescriptions	14.05	
Doctors	71.50	
		<hr/>
		\$769.24
James Goodrow :		
Rent	\$24.00	
Groceries	138.00	
Prescriptions	1.50	
Doctors	6.90	
		<hr/>
		\$170.40
Clifford Authier :		
Prescription	\$55.50	
Doctors	68.00	
		<hr/>
		\$123.50
Andrew Goodrow :		
Groceries		\$12.00
Walter Woodman :		
Groceries		\$110.00
Henry Wallace :		
Groceries		\$48.00
Thomas Morin :		
Hospital	\$236.89	
Burial expense	195.00	
		<hr/>
		\$431.89
Charles Perkins :		
Hospital	\$1,295.03	
Ambulance	48.00	
Doctors	99.00	
Board	6.00	
		<hr/>
		\$1,448.03
George Perkins :		
Groceries		\$80.00

Rose Noyce:		
Prescriptions	\$10.00	
Groceries	23.27	
		\$33.27
George Prescott:		
Meal ticket		\$9.00
Alfred Marcon:		
Groceries		\$72.00
Flossie York:		
Groceries	\$60.00	
Oil	16.97	
		\$76.97
George Ham:		
Ambulance	\$40.00	
Doctors	35.00	
Hospital	944.33	
		\$1,019.33
Harold Pearl:		
Burial expense		\$170.00
Joseph Garrow:		
Board	\$80.00	
Prescriptions	1.50	
		\$81.50
Appropriation	\$4,200.00	
Hartford a/c, social security	917.40	
Walter Woodman	110.00	
Department of Probation,		
R. Staples a/c	101.00	
Roland Staples	90.00	
Andrew Goodrow	6.00	
Total available		\$5,424.40
Expenditures		7,892.69
Overdraft		\$2,468.29
DETAIL 29 SOLDIERS' AID		
Groceries	\$131.00	
Fuel	16.48	
Board	2,022.40	

Prescriptions	96.15	
Hospital	82.28	
Doctors	108.00	
Rent	10.00	
Clothing	53.71	
		<hr/>
		\$2,520.02
Appropriation	\$3,500.00	
Income	123.98	
		<hr/>
Total available		\$3,623.98
Expenditures		2,520.02
		<hr/>
Unexpended balance		\$1,103.96

DETAIL 30 HIGHWAYS

SUMMER MAINTENANCE

LABOR

Patrick J. Sullivan	\$1,784.46
Wilson C. Benner	1,488.30
Edwin A. Partridge	1,465.20
Robert Garland	1,139.65
Alden Jenness	842.05
Walter Woodman	1,342.00
Roy Tufts	1,145.50
Ralph Wyatt	695.00
John Gray	214.15
Fred Davis	293.00
Henry Wallace	19.50
Jefferson Williams	258.50
Andrew Goodrow	258.50
Harry King	493.00
Roy Stanhope	52.50
Forrest Lessard	87.50
Donald Furber	24.50
Paul Burbank	25.50
George Davis	19.50
Leston Gray	345.35
William Wilkins	22.00
Raymond Cardinal	6.25
William C. Lord	4.50
William Dyer	2.50
Lawrence Higgins	153.55
Preston Haycock, Jr.	21.00

Roy Young	389.00
Frank Glidden	75.85
John Paulson	4.00
Wayne Sullivan	32.00
William A. Gray	6.00
Willbur Gray	13.00
P. Dennis Sullivan	6.50
Guy Bickford	7.00
Chester Gray	22.00
Baud Brothers	5.00
Guy Murby	42.00
Albert Menard	18.00
Wayne Spear	5.00
Ronald Howard	33.50
Basil Bunker	33.50
Elmer Rowe	33.50
Harry Davis	8.00
	<hr/>
	\$12,937.31

MATERIALS

Prison Industries, pipe	\$198.00
George H. Wakefield, use of shovel and dozer (rental)	1,086.50
Iafolla Crushed Stone Co., Blue Rock Mix	315.20
Delaware Feed Stores, burlap bags	6.00
W. H. Jackson & Son, rent of bulldozer, loader and compressor	998.05
Ray Road Equipment, culvert	163.68
J. P. Hurd, boots	19.90
Barrett Division, tarvia	1,026.60
Willie Tuttle, repairing grate	3.00
Tibbetts Lumber Co., lumber	53.66
Johnson Foundry, water grates	51.00
William J. Vickers, stump removal	92.50
William J. Vickers, rental of back hoe and compressor	474.00
R. C. Hazelton Co., culverts	205.92
W. A. Stackpole, express on culvert	1.95
	<hr/>
	\$4,695.96
Appropriation	\$13,000.00

Income:

Tarring	148.00	
Use of grader	10.00	
Mae Littlefield, pipe	77.20	
Neal Irish, cold patch	.50	
State T. R. A.	3,141.83	
Mrs. Donald Waldron, stump removal	37.00	
Mrs. Augusta Harrison, stump removal	18.50	
Rural Gas Services, reimbursement on culvert	70.59	
		<hr/>
		\$16,503.62
Total available	\$16,503.62	
Expenditures	17,633.27	
		<hr/>
Overdraft		\$1,129.65

DETAIL 31 GLEN AND WINTER STREET
PROJECT

Hume Pipe Co., cement pipe	\$1,429.40	
William J. Vickers & Son, rental of loader	21.00	
William J. Vickers & Son, rental of back hoe	416.50	
Prison Industries, pipe	248.00	
Patrick J. Sullivan labor	126.88	
Wilson Benner, labor	97.90	
Edwin A. Partridge, labor	115.50	
Alden Jenness, labor	98.45	
Robert Garland, labor	102.85	
John Gray, labor	44.55	
Roy Tufts, labor	124.00	
Walter Woodman, labor	117.50	
Harry King, labor	119.00	
Roy Young, labor	38.00	
Ralph Wyatt, labor	33.00	
		<hr/>
		\$3,132.53
Appropriation (parking meters reserve)	\$3,071.32	
Expenditures	3,132.53	
		<hr/>
Overdraft		\$61.21

DETAIL 32 HIGHWAYS

WINTER MAINTENANCE

LABOR

Patrick J. Sullivan	\$1,276.29	
Gordon Barnes	689.15	
Edwin A. Partridge	909.70	
Wilson Benner	987.25	
Leston Gray	192.45	
John Gray	62.70	
Frank Dore	359.70	
Albert Densmore	39.05	
Walter Woodman	433.00	
Frank Leighton	6.50	
Fred Davis	22.00	
Roy Young	202.00	
Alden Jenness	71.50	
Robert Garland	212.30	
Roy Tufts	184.00	
Roy Stanhope	18.00	
William J. Vickers & Son, rental of bulldozer	36.75	
		<hr/>
		\$5,702.34

MATERIALS

Iafolla Crushed Stone Co., Blue Rock Mix	\$192.40	
International Salt Co., salt	864.00	
		<hr/>
		\$1,056.40
		<hr/>
		\$6,758.74
Appropriation	\$6,500.00	
Income:		
Sale of salt	28.80	
Town of Milton, salt	324.00	
		<hr/>
Total available		\$6,852.80
Expenditures		6,758.74
		<hr/>
Unexpended balance		\$94.06

DETAIL 33 STATE AID CONSTRUCTION

CLASS "B"

Grant Davis association, cost of partial survey of Central street	\$1,552.00	
State of New Hampshire, balance due on appropriation of 1953	3,280.00	
		\$4,832.00
Appropriation (1953)	\$3,280.00	
Reimbursement, State of New Hampshire for cost of partial survey	1,552.00	
		\$4,832.00

DETAIL 34 HIGHWAYS

GENERAL EXPENSE

GAS AND OIL

Coleman Oil Co.	\$1,159.80	
Gray's Petroleum	174.75	
Secord's Service Station	4.98	
Pine Knoll Service Station	1.47	
John Brooks (gas)	13.43	
		\$1,354.43

MAINTENANCE OF EQUIPMENT

Cassellini Venable Corp., parts	\$214.52	
Fred E. Currier, Jr., welding, repairs and parts	67.90	
Signal Auto Supply Co., parts	65.61	
Secord's Service Station, repairs, battery and tires	473.14	
Gerald E. Towle Co., parts	4.64	
Murray Machinery Co., parts	47.60	
Robbins Auto Supply Co., parts	30.83	
J. C. Simms repairs, welding and parts	51.77	
Lajoie's Garage, hoist and parts	51.34	
Granite State Cars, rims	30.00	
Farmer Motor Sales, parts	3.75	

N. H. Explosive & Machinery Co., parts	36.01	
Ricker's Cold Spring Garage, labor		
and repairs	769.80	
R. C. Hazelton Co., parts	21.70	
Farmington Motor Car Co., repairs		
and labor	14.40	
Pine Knoll Service Station, welding,		
repairs and labor	40.65	
Union Steel Co., wing blades	43.88	
N. H. Fence Co., road drag	24.00	
Hervey's Tire Shop, tires	438.80	
Grappone, Inc., parts	7.02	
Howard Dickie, dump truck body	15.00	
Coleman Oil Co., alcohol, battery	63.18	
J. R. Hanson, scotch light	1.15	
Wilkins' Gas & Electric Co.,		
snow pushers	4.14	
Farm Implements Co., parts	30.84	
		<hr/>
		\$2,551.67

SMALL TOOLS, ETC.

Tufts' Woodworking Shop, repairs	\$23.53	
Burno Remnant Shop, cloth	1.23	
American Fire Equipment, refill for		
extinguishers	7.35	
Farmington Gas & Appliance Co.,		
supplies	1.00	
Ernest E. Lefavour, grindstone	5.00	
Railway Express Co., express charges	4.86	
Palmer Hardware Co., supplies	50.51	
Charles DiPrizio & Son, supplies	18.00	
Ridge Farm Nursery, spraying elms		
and brush	300.00	
Public Service Co., of N. H., lights	141.11	
Ray Road Equipment, brooms,		
picks, etc.	50.26	
		<hr/>
		\$602.85

INSURANCE

Farmington Insurance Agency	\$193.85
Gideon Marcoux	57.08

F. J. Mooney Agency	76.66	
Charles E. Palmer Ins. Agency	45.00	
		<hr/>
		\$372.59
		<hr/>
		\$4,881.54
Appropriation	\$4,000.00	
Income:		
State of New Hampshire,		
road tax refund	211.23	
State of New Hampshire,		
gas T. R. A.	62.40	
Coleman Oil Co., refund on oil tax	6.48	
		<hr/>
Total available		\$4,280.11
Expenditures		4,881.54
		<hr/>
Overdraft		\$601.43

DETAIL 35 TOWN ROAD AID

Treasurer, State of New Hampshire	\$796.66	
Appropriation		\$796.66

DETAIL 36 OVERLAY

Assessed, 1954 town		\$8,767.58
Abatements	\$2,857.87	
Refunds	1,623.45	
		<hr/>
		\$4,481.32
		<hr/>
Unexpended balance		\$4,286.26

DETAIL 37 SALE OF TOWN PROPERTY

EXPENSES

Farmington News, advertising the sale		
of old town tractor		\$8.00

DETAIL 38 DAMAGE BY DOGS AND EXPENSES

Farmington News, advertising	\$18.00	
Fred O. Tebbetts collecting dog		
licenses	40.00	
		<hr/>
Total expenses		\$58.00

DETAIL 39 STATE OF NEW HAMPSHIRE

1953 HEAD TAX

Treasurer, State of New Hampshire,	
1953 head tax and penalties,	
less 10%	\$2,708.50
Treasurer, state of New Hampshire,	
added taxes	195.00
	<hr/>
	\$2,903.50

DETAIL 40 STATE OF NEW HAMPSHIRE

1954 HEAD TAX

Treasurer, state of New Hampshire,	
1954 head tax, less 10%	\$3,784.50
Treasurer, state of New Hampshire,	
added taxes	50.00
	<hr/>
	\$3,834.50

DETAIL 41 1953 HEAD TAX

Leslie E. Ham, 3% for collecting	
head tax	\$61.95
Town of Farmington, 7% of 1953	
Head taxes collected	144.55
	<hr/>
	\$206.50

DETAIL 42 1954 HEAD TAX

Leslie E. Ham, 3% for collecting	
head tax	\$126.15
Town of Farmington, 7% of 1954	
head taxes collected	294.35
	<hr/>
	\$420.50

DETAIL 43 ABATEMENTS, 1951 HEAD TAXES

Cyr, Bella, gone	\$5.00
Daniels, Wilbur C., gone	5.00
Hogan, Edward F., gone	5.00
Pearl, Harold H., deceased	5.00
Wallace, Walter S., 70 years	5.00
	<hr/>
	\$25.00

DETAIL 44 ABATEMENTS, 1952 HEAD TAXES

Fisher, Ethel M., 70 years	\$5.00
Hogan, Edward F., non-resident	5.00
Lessard, Mary S., gone	5.00
Nutter, Marion L., gone	5.00
Pearl, Harold H., deceased	5.00
Ring, Mary E., gone	5.00
Smith, George H., gone	5.00
Staples, Bernard, gone	5.00
Thiverge, Rita, gone	5.00
Wallace, Walter S., 70 years	5.00
Willey, George E., gone	5.00

\$55.00

DETAIL 45 ABATEMENTS, 1953 HEAD TAXES

Boles, Grace, gone	\$5.00
Bushway, Helen, gone	5.00
Chesley, Donald B., gone	5.00
Chesley, Elsie, gone	5.00
Dexter, Bertha, gone	5.00
Dexter, Ruth M., gone	5.00
Fisher, Ethel M., 70 years	5.00
Gagne, Marie, gone	5.00
Goodwin, Clifton, 70 years	5.00
Grant, William, gone	5.00
Grenier, Trifley, paid in New Durham	5.00
Ham, George W., deceased	5.00
Hayes, Margaret, gone	5.00
Hayes, Maurice W., Jr., gone	5.00
Mockell, Ella, duplicate	5.00
Miller, Ray, gone	5.00
Nichols, Dorothy, non-resident	5.00
Pearl, Harold H., deceased	5.00
Pierson, Elizabeth, gone	5.00
Ray, Charlotte M., gone	5.00
Smith, George H., gone	5.00
Sprague, George, gone	5.00
Stevens, Leon B., Jr., gone	5.00
Tebbetts, Elna V., gone	5.00
Townsend, Archie L., gone	5.00
Wallace, Walter S., 70 years	5.00
Arnold, Roger, gone	5.00
Barkrum, Andrew, gone	5.00

Baud, Thelma I., gone	5.00
Beaudry, Leo R., gone	5.00
Beaudry, Yvonne, gone	5.00
Billodeau, Margaret, gone	5.00
Billodeau, Romeo, gone	5.00
Blaisdell, Ernest O., blind	5.00
Burke, Dana L., deceased	5.00
Burns, Mary E., gone	5.00
Burns, Robert L., gone	5.00
Burtrum, William, gone	5.00
Burtrum, Mrs. William, gone	5.00
Cardinal, Jeanette, gone	5.00
Carroll, James, Jr., gone	5.00
Cyr, Edward, Jr., in service	5.00
Daniels, Mary, paid in Alton	5.00
Davis, Elsie M., paid in Nashua	5.00
Davis, Louis G., paid in Nashua	5.00
Day, Kenneth R., gone	5.00
Drew, Irma, gone	5.00
Durant, Susan E., deceased	5.00
Eftemenon, Anthony, gone	5.00
Foss, Ella M., gone	5.00
Garrison, Orene S., gone	5.00
Garrison, Preston E., gone	5.00
Gray, Clifton W., deceased	5.00
Haskell, Henry W., gone	5.00
Head, Frederick A., paid in Rochester	5.00
Head, Irene, paid in Rochester	5.00
Hogan, Edward, 70 years	5.00
Jackson, Carl R., paid in Rochester	5.00
Jackson, Marjorie, paid in Rochester	5.00
Ludenback, Jack, gone	5.00
Ludenback, Marion C., gone	5.00
Montgomery, Melvin, gone	5.00
Morgan, Fred, gone	5.00
Murby, John, duplicated	5.00
Murby, John, gone	5.00
Nutter, Clyde, gone	5.00
Philbrick, Wesley, gone	5.00
Philbrick, June, gone	5.00
Pratt, Myrtle, gone	5.00
Rand, Lester E., gone	5.00
Roger, Irene P., gone	5.00
Russell, L. Richard, gone	5.00

Tremblay, June, gone	5.00
Wiggin, Harry L., gone	5.00
Wiggin, Irene, gone	5.00
Wiley, Celia, deceased	5.00
Draper, Stacey, paid in Milton	5.00
Draper, Elizabeth, paid in Milton	5.00

\$390.00

DETAIL 46 ABATEMENTS, 1954 HEAD TAXES

Armstrong, Roy L., deceased	\$5.00
Benson, Warren C., gone	5.00
Benson, Mrs. Warren C., gone	5.00
Bushway, Helen, gone	5.00
Chesley, Donald B., gone	5.00
Chesley, Elsie H., gone	5.00
Currier, Lillian M., deceased	5.00
Dexter, Bertha, gone	5.00
Dexter, Ruth M., gone	5.00
Draper, Elizabeth E., gone	5.00
Draper, Stacey, gone	5.00
Fisher, Ethel M., 70 years	5.00
Gilman, Bessie V. K., gone	5.00
Goodwin, Clifton, 70 years	5.00
Grant, William, gone	5.00
Ham, George W., deceased	5.00
Hartfield, Norman R., gone	5.00
Hartfield, Pauline, gone	5.00
Horne, Elsie M., deceased	5.00
Lewis, Mae, gone	5.00
Nutter, Lucy B., 70 years	5.00
Pearl, Harold H., deceased	5.00
Perkins, Charles E., sickness	5.00
Pierson, Elizabeth, gone	5.00
Pierson, Howard, gone	5.00
Progen, Frederick, gone	5.00
Progen, Helen, gone	5.00
Ray, Charlotte M., gone	5.00
Sprague, George, gone	5.00
Thiverge, Rita, gone	5.00
Townsend, Archie L., gone	5.00
Townsend, Theresa, gone	5.00
Tuttle, Linnie, gone	5.00
Walley, Clyde J., deceased	5.00

\$170.00

DETAIL 47 1953 TAXES

Leslie E. Ham, for overpayment on

1953 yield tax	\$4.67
1953 sewer tax	20.00

\$24.67

DETAIL 48 REFUNDS ON PROPERTY TAXES

1953 PROPERTY TAXES

Rowe, Lyman L. and Mary E.	\$17.76
Barcomb, Louis and Evelyn	118.08
Beaudry, James E. and Alice	214.02
Elsemore, Charles A. and Mabel	137.76
Hamel, Blanche	7.38
Harriman, Cyrus and Doris	73.80
Jackson, William H.	17.22
King, Bernice	2.46
Paul, Chris	105.78
Pelletier, Joseph R. and Mary A.	54.12
Rhines, Inez	22.14
Sawyer, Minnie	28.29
Stone, Eunice Thayer	35.67
Wentworth, Harry	4.92
Young, Walter E.	173.43
Zabrick, Anthony	4.92
King, Charles A. and Bernice	39.36

\$1,057.11

1954 PROPERTY TAXES

McKinney, David and Joyce	\$28.20
Haskell, A. C.	197.40
Lord, William C.	28.20
Burnham, Leroy L.	22.56
Kelley, Lucy H.	28.20
Clayton, Francis	26.00
Newbury, Leo L.	28.20
Furber, Myron F.	28.20
Littlefield, Donald	5.64
Whitehouse, Annie A.	14.10
Glidden, Clyde, Jr.	62.04
Browne, Fred W.	45.12
Foster, Kenneth K. and Gladys M.	2.82
Frampton, Arthur	13.00

Rhines, Inez	19.74	
Horne, Clyde W.	16.92	
		<hr/>
		\$566.34
1953 Property tax refund	\$1,057.11	
1954 property tax refund	566.34	
		<hr/>
Total of refunds		\$1,623.45

DETAIL 49 MUNICIPAL COURT

Errol S. Hall, justice	\$400.00	
Appropriation		\$400.00

DETAIL 50 FARMINGTON PUBLIC LIBRARY

Appropriation	\$2,000.00	
Expenditures		\$2,000.00

TREASURER'S REPORT

January 1 1955

RECEIVED

Balance on hand January 1, 1954		\$3,142.06
Town of Farmington	\$2,000.00	
Farmington Historical society	10.00	
Fines	211.70	
Woman's club:		
Oil	111.13	
Lights	20.47	
Waste	3.50	
Gift	100.00	
Interest	61.01	
Invested fund	1,712.54	
Books	9.25	

Total cash received		<hr/>	\$4,239.60
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		<hr/>	\$7,381.66
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PAID

Salary	\$1,700.00
Substitute's salary	32.50
Decorating	15.00
Books	990.55
Periodicals	95.10
Repairs	289.38

Safety box	7.20
Library supplies	94.32
Oil	337.11
Sewer tax	15.00
Janitor	68.69
Lights	101.62
Building and Loan association	60.00
Water	12.00
Insurance	117.04
Librarian's supplies	17.99
Tuition	200.00
Dues	7.00
<hr/>	
Total cash paid	\$4,160.50
<hr/>	
Cash on hand January 1, 1955	\$3,221.16

DETAIL 51 1953 TAX SALE, SEPTEMBER 26, 1954
BOUGHT BY THE TOWN
LESLIE E. HAM, Collector

Arnold, Robert W.	\$87.69
Averill, Maude, heirs	106.92
Barnes, Gordon and Evelyn	131.54
Bowden, Harold R. and Lottie	175.33
Canney, Daniel J., heirs	9.79
Card, Prue A.	16.61
Cardinal, Carroll	34.70
Chamberlain, George D.	96.18
Chase, Curtis W. and Mildred L.	73.63
Collins, Raymond	347.03
Commander, John T.	166.49
Corson, Charles H., heirs	42.42
Coyne, William J. and Shirley A.	113.45
Descary, Ida F.	55.30
Edgerly, Frank H.	11.11
Ferland, Emile A. and Frances V.	68.88
Glidden, Frank E.	237.63
Goodrow, Andrew	36.31
Goodwin, Clifton	27.42
Gordon Frank	60.45
Huslin, Victor J. and Goldie I.	51.35
Hussey, Robert D. and Mathelda	119.12
Leary, Kenneth R. and Nelzina G.	68.82
Lefavour, Ernest E.	24.37

Letourneau, Louis	16.85
MacMillan, Robert R.	13.05
Parkhurst, Hattie B.	106.85
Pence, Arthur	34.53
Pence, Arthur	29.14
Prescott, Roscoe and Emma	226.93
Roberts, Carl N.	251.52
Roberts, Carl N.	5.88
Royce, Mage and Smith, William	21.29
Sargent, Raymond J.	60.45
Schrietter, Lawrence	19.22
Somersworth Savings Bank	91.76
Sullivan, Mortimer, heirs	10.73
Tarmey, Grace	17.68
Tarmey, Grace	15.20
Tarmey, Grace, Eda Fifield, Marjorie Parker	77.31
Tarmey, John A. and Carole L.	72.62
Thompson, Elmer E. and Marian C.	157.56
Thompson, Elmer E.	20.78
Thompson, Julia E.	100.29
Thompson, Julia E.	5.88
Turgeon, Joseph, Alfred and Jeannette Evelyn	409.97
Waldron, Samuel A., heirs	280.62
Willey, Celia R.	68.22
Willey, Celia R.	14.13
Young, Frank V., heirs	57.25
Young, Fred	72.20
	<hr/>
	\$4,420.45

DETAIL 52 ABATEMENTS

1949 POLLS

Burns, Mary E., gone	\$2.00
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1949 SEWER

Hamilton, Harry, not connected	\$5.00
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1950 SEWER

Hamilton, Harry, not connected	\$5.00
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1951 POLLS

Burns, Mary E., gone	\$2.00
Fisher, Ethel M., 70 years old	2.00
Ham, George W., deceased	2.00
Pearl, Harold H., deceased	2.00
	<hr/>
	\$8.00

1951 SEWER

Hamilton, Harry, not connected	\$5.00
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1952 PROPERTY

Goodrow, William, taxed in error	\$6.83
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1952 SEWER

Hamilton, Harry, not connected	\$5.00
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1952 POLLS

Crowley, Doris W., veteran (soldier's widow)	\$2.00
Fisher, Ethel M., 70 years old	2.00
Hussey, Ralph, ex-service	2.00
Pearl, Harold H., deceased	2.00
Stevens, Leon B., Jr., gone	2.00
Thiverge, Rita, gone	2.00
Tuttle, Murine, gone	2.00
Wallace, Walter J., 70 years old	2.00
	<hr/>
	\$16.00

1953 POLLS

Barkrum, Andrew, gone	\$2.00
Baud, Thelma I., gone	2.00
Bilodeau, Margaret, gone	2.00
Bilodeau, Romeo, gone	2.00
Blaisdell, Ernest O., blind	2.00
Benson, Mrs. Warren, gone	2.00
Boles, Grace, gone	2.00
Burns, Mary E., gone	2.00
Burtrum, William, gone	2.00
Burtrum, Mrs. William, gone	2.00
Bushway, Helen, gone	2.00
Cameron, Lawrence C., ex-service	2.00
Conwell, Cora, soldier's widow	2.00

Crowley, Doris, soldier's widow	2.00
Daniels, Mary, gone	2.00
Davis, Elsie M., gone	2.00
Dexter, Bertha, gone	2.00
Dexter, Ruth M., gone	2.00
Draper, Elizabeth E., gone	2.00
Draper, Stacey, gone	2.00
Drew, Irma, gone	2.00
Durant, Susan E., deceased	2.00
Duquette, Leo R., ex-service	2.00
Eftemenon, Anthony, gone	2.00
Evans, Robert C., ex-service	2.00
Fisher, Ethel M., 70 years old	2.00
Foss, Ella M., gone	2.00
Garrison, Orene L., gone	2.00
Goodwin, Clifton, 70 years old	2.00
Grant, William, gone	2.00
Guay, George J., ex-service	2.00
Ham, George W., deceased	2.00
Hayes, Maurice W., Jr., gone	2.00
Head, Irene, gone	2.00
Huntress, Donald, ex-service	2.00
Hussey, Ralph, ex-service	2.00
Jackson, Marjorie, non-resident	2.00
Mackell, Ella, gone	2.00
Mason, Maurice J., gone	2.00
Miller, Ray, gone	2.00
Montgomery, Melvin E., gone	2.00
Nutter, Clyde, gone	2.00
O'Leary, Rosalie B., gone	2.00
Pearl, Harold H., deceased	2.00
Perkins, Charles E., sickness	2.00
Philbrick, June, gone	2.00
Philbrick, Wesley, gone	2.00
Pratt, Myrtle A., gone	2.00
Ray, Charlotte M., gone	2.00
Rogers, Irene P., gone	2.00
Russell, Richard L., gone	2.00
Sindorf, J. H., ex-service	2.00
Sprague, George, gone	2.00
Tebbetts, Elna V., gone	2.00
Townsend, Archie, gone	2.00
Wallace, Walter, 70 years old	2.00
Wiggin, Harry L., gone	2.00

Wiggin, Irene, gone	2.00	
Wiley, Celia, deceased	2.00	
		\$118.00

1953 PROPERTY

Gates, Eugene C. and Gladys M., overassessed	\$209.16	
Goodrow, William, taxed in error	2.22	
Drew, Marjorie A., overassessed	28.98	
Lemieux, Joseph, W. A. and Marion L., overassessed	19.68	
Young, Walter E., overassessed	398.52	
		\$658.50

1953 SEWER

Hamilton, Harry, not connected	\$5.00
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1954 POLLS

Benson, Mrs. Warren C., gone	\$2.00
Bushway, Helen, gone	2.00
Chesley, Elsie H., gone	2.00
Currier, Lillian M., deceased	2.00
Dexter, Bertha, gone	2.00
Dexter, Ruth M., gone	2.00
Draper, Elizabeth, gone	2.00
Draper, Stacey, gone	2.00
Duquette, Leo, ex-service	2.00
Fisher, Ethel M., 70 years old	2.00
Gilman, Bessie V. K., gone	2.00
Grant, William, gone	2.00
Ham, George W., deceased	2.00
Hartfield, Norman, gone	2.00
Hartfield, Pauline, gone	2.00
Nutter, Lucy B., 70 years old	2.00
Pearl, Harold H., deceased	2.00
Pierson, Elizabeth, gone	2.00
Pierson, Howard, gone	2.00
Sindorf, J. H., ex-service	2.00
Sprague, George, gone	2.00
Townsend, Archie, gone	2.00
Townsend, Theresa, gone	2.00

Young, Fannie L., soldier's widow	2.00
Emery, Ethel E., 70 years old	2.00
	<hr/>
	\$50.00

1954 PROPERTY

Buote, John S., overassessed	\$78.00
Conwell, Cora, overassessed	5.64
Chesley, Ralph J., ex-service	52.00
Duquette, Leo R., ex-service	52.00
Garrant, Benjamin J., ex-service	56.40
Hayes, Leon R., overassessed	11.28
Heiseler, Machine Shop, overassessed	22.56
Heiseler, Howard S. and Agnes, overassessed	11.28
Irving, Joseph, state owned	19.50
Knox, Harry, precinct owned	5.64
Card, Catherine G., overassessed	28.20
Dolliver, Stanley and Kathleen, overassessed	28.20
Derby, Richard E. and Evelyn M., overassessed	28.20
Hartfiel, Ruth, overassessed	28.20
Jackson, William, overassessed	1.69
Johnson, William D. and Anna G., overassessed	112.80
Lawrence, Flora M., overassessed	16.92
Laveillee, Walter J., overassessed	22.56
Milliken, Everett L., overassessed	49.40
Martineau, Valmore W. and Leona G., overassessed	11.28
Peterson Real Estate Trust, overassessed	12.30
Pence, Bertha, overassessed	28.20
Poliquin, Renie R., ex-service	56.40
Richardson, Alfred J., Sr., ex-service	52.00
Thayer, Beulah L., overassessed	56.40
Collbath, Loren G., overassessed	22.56
Drew, Marjorie A., overassessed	39.48
Elsmore, Charles and Mabel, overassessed	12.41
Elliott, Jesse and Leona, overassessed	28.20
Hagar, Carroll and Stella, overassessed	28.20
Kimball, Ernest E., overassessed	42.30

Kimball, Gertrude R., overassessed	67.68
Langis, Wilfred and Dorothy, overassessed	11.28
Pike, Harry R. and Mildreth, overassessed	22.56
Scruton, Arthur G., overassessed	36.40
Scruton, Frank J., overassessed	10.40
Tilton, Robert E. and Norma P., overassessed	28.20
Tibbetts, Fred N., heirs, overassessed	28.20
Wiley, Bernard and Burna C., overassessed	8.46
Briggeman, Gerald and Gretchen, overassessed	67.68
Briggeman, Gerald F. and Clemons, George, overassessed	56.40
Hart, Walter H., Jr., and Elsie, overassessed	56.40
Clemons, George, overassessed	56.40
Harding, Joseph H. and Merle, overassessed	14.10
Arseneault, Joseph and Dora, overassessed	5.64
Adams, Horace and Sarah	14.10
Tuttle, Allison, heirs, overassessed	101.52
Woodard, Lawrence and Grace, overassessed	31.84
Martineau, Joseph O., overassessed	22.56
Russell, Lee C. and Barbara, overassessed	23.40
Varney, Lloyd I. and Laura, overassessed	45.12

\$1,758.54

1954 SEWER

Hamilton, Harry, not connected	\$5.00
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TOTAL ABATEMENTS

1949 polls	\$2.00
1949 sewer	5.00
1950 sewer	5.00
1951 polls	8.00
1951 sewer	5.00
1952 property	6.83
1952 sewer	5.00
1952 polls	16.00
1953 polls	118.00
1953 property	658.50
1953 sewer	5.00
1954 polls	50.00
1954 property	1,758.54
1954 sewer	5.00
	<hr/>
	\$2,647.87

REPORT OF TRUSTEES OF TRUST FUNDS

Isabelle Billing Trust Fund	
Electric Public Utilities Co., \$1,000.00 bond	No value
Union Gas Utilities Co., \$500.00 bond	No value
First National Bank of Boston, 102 shares	
Capital stock purchased	
November 7, 1951	\$4,394.75
Less sale of rights	15.68
	<hr/>
	\$4,379.07
Farmington National Bank Savings	
Department:	
On deposit January 1, 1954	\$878.17
Income dividends on bank deposits	19.19
Income dividends on capital stock	244.80
	<hr/>
	\$1,142.16
Farmington School District Building Fund:	
On deposit January 1, 1954	\$10,666.45
Income dividends on bank deposits	244.39
	<hr/>
	\$10,880.84
Town of Farmington Sewer Fund:	
On deposit January 1, 1954	\$11,018.26
Income dividends on bank deposits	210.38
Received from town in 1954	1,650.40
	<hr/>
	\$12,879.04
WALTER E. YOUNG,	
LESLIE E. HAM,	
JAMES E. THAYER,	
	Trustees.

AUDITORS' CERTIFICATE

We hereby certify that we have examined the accounts of the selectmen, tax collector, town clerk, town treasurer and trustees of the trust funds, have compared their several accounts, vouchers and bank statement of funds on deposit and find these accounts in agreement and believe these reports to be a true account of the town business for the year ending December 31, 1954, with the following exceptions:

Town clerk: Motor vehicle permits number 69902 and 70512 were lost and not accounted for.

Town treasurer: A bunch of 100 cancelled checks were misplaced and not available for verification. (These checks were misplaced since the date of the audit by the State Auditors.)

Selectmen: Total of 1953 head taxes uncollected appearing in the general ledger is \$10.00 less than the correct amount. This was caused by an overpayment on the part of the tax collector, and was corrected in 1955 during the audit.

ARTHUR G. WEBSTER,

NORMAN E. FALL,

Auditors of the town of Farmington.

February 24, 1954.

ERNEST L. GRAY,

ERNEST E. LEFAVOUR,

PHILIP H. WEYMOUTH,

Selectmen of Farmington.

Report
of Audit and Examination
of the Accounts of the
Town of Farmington
by the Division of Municipal Accounting
of the State Tax Commission

Concord, New Hampshire

July 23, 1954

Board of Selectmen
Farmington, New Hampshire
Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the town of Farmington, which was made by this Division, acting under authority of Chapter 82, Section 27, of the Revised Laws of New Hampshire, which provides in part as follows:

"Audit on motion of commission. The commission may cause an audit to be made of the accounts of any city, town, school district, village district or precinct, as often as once in two years, or whenever conditions appear to it to warrant such."

This audit covered the fiscal year ended December 31, 1953, and the period from January 1st to June 22nd, 1954. Exhibits as hereafter listed are included as part of the report which is made up in three sections as follows:

Section I. Fiscal year ended December 31, 1953.

Section II. Period January 1st to June 22nd, 1954.

Section III. Ten year statement of indebtedness, valuation and taxes.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the board of selectmen, treasurer, tax collector, town clerk, municipal court, public library association and trustees of trust funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets,

December 31, 1952-December 31, 1953: (Exhibit A-1)

Comparative balance sheets as of December 31, 1952 and December 31, 1953, are presented in Exhibit A-1. As indicated therein, the financial condition of the town changed from a net debt of \$2,579.53 to a surplus of \$6,232.84 during 1953, reflecting a gain of \$8,812.37.

Analysis of Change in Financial Condition:

(Exhibit A-2)

An analysis of the change in financial condition of the town during the year 1953 is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decreases in Net Debt (Increases in Surplus)

Budget surplus	\$4,720.76
Long term notes paid	4,000.00
State head taxes paid state but uncollected:	
Due town when collected	230.00
	<hr/>
	\$8,950.76

Increases in Net Debt (Decreases in Surplus)	
Decrease in accounts receivable	\$6.75
Tax collector's excess credits of 1952:	
Applied to 1953	131.64
	<hr/>
	\$138.39
	<hr/>
Change in financial condition	\$8,812.37

Comparative Statements of Appropriations and
Expenditures, Estimated and Actual Revenues
(Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1953, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net unexpended balance of appropriations of \$242.36, plus a revenue surplus of \$4,478.40, resulted in a net budget surplus of \$4,720.76.

Summary of Receipts and Expenditures: (Exhibit B)

A summary of receipts and expenditures for the fiscal year ended December 31, 1953, made up in accordance with the uniform classification of accounts, is included in Exhibit B. Proof of the treasurer's balance as of June 22nd, 1954, is indicated in Exhibit J.

Statement of Indebtedness: (Exhibit H)

A statement of outstanding long term indebtedness as of December 31, 1953, showing annual maturities of principal and annual interest requirements, is contained in Exhibit H.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Indebtedness, Valuation and Taxes:

Table I presents a ten year statement of indebtedness, valuation and taxes, covering the fiscal years of 1943 to 1953, inclusive. It is noted that at the beginning of this period the town had a net debt of \$15,608.87, and at the end a surplus of \$6,232.84.

The assessed valuation of taxable property increased by \$2,011,367.00, or 99%, while the amount of annual tax levy increased from \$78,521.00 to \$199,469.00, or 154%. Uncollected taxes at the close of the fiscal year increased from \$11,726.24 to \$68,019.23, or 480%.

The average local tax rate increased from \$3.69 to \$4.84 per hundred, compared to an increase in the average tax rate for the state during this period of \$3.03 to \$4.48.

Final Payment of Head Taxes to State:

When the final payment is made to the state on the 15th day of June in the year following the year of assessment for all uncollected head taxes for which the town is liable, the 10% collection fee should be deducted from the total amount of such taxes the same as is the

case with head taxes actually collected. This is in accordance with Section 10, Chapter 40, of the Laws of 1953.

Bond or Security Deposit for Yield Taxes:

A bond or security deposit should be obtained from the operator at the time when the intent to cut is filed in all instances where there appears to be any question of the collection of yield taxes, particularly in the case of non-resident operators.

Report of Previous Audit:

It was noted that most of the recommendations made in the report of the last audit by this Division, which was made in 1948, have been adopted.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the town of Farmington for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director.
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

